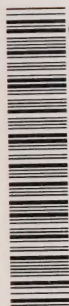


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CANADA

ANALYTICAL INDEX

TO

CUSTOMS TARIFF

AS IN FORCE 1st JULY, 1893

WITH ADDENDA

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ANALYTICAL INDEX

TO

CUSTOMS TARIFF

OF THE

DOMINION OF CANADA

AS IN FORCE ON 1ST JULY, 1893.

Together with an Addendum containing:—

First—Interpretation clauses of the Tariff and Customs Acts.

Second—An alphabetical list of articles which have been ruled as coming under item No. 547, as being “unenumerated.”

Third—An alphabetical list of articles in respect of which Departmental decisions as to rating have been given since 28th March, 1890.

Fourth—All Orders in Council (indexed) having reference to the Customs Tariff, and in force on 1st July, 1893.

Fifth—Values of foreign currencies as proclaimed by His Excellency the Governor-General in Council and at present observed.

Sixth—Table of French Kilogrammes converted into pounds avoirdupois.

Seventh—Table of sterling money computed at statutory equivalent.

Eighth—Table of proclaimed equivalents of French, Swiss and Belgian Francs, Spanish Pesetas, Grecian Drachmas, Italian Liras, German Marks, Florins of the Netherlands and Austrian Florins.

Ninth—Relative measurements of the French Metres and English Yards.

Tenth—Values of packages of various descriptions.

Eleventh—Appropriate extracts from “Weights and Measures Act.”

Twelfth—Sundry other items of information pertaining to the Tariff.

COMPILED, UNDER THE DIRECTION OF THE CONTROLLER OF CUSTOMS

BY

THOMAS J. WATTERS,

ACTING COMMISSIONER OF CUSTOMS.

CUSTOMS DEPARTMENT,

OTTAWA, 1st July, 1893.

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28/9/93~



EXPLANATORY NOTE.

Acetate of aluminium, crude, prepared from pyroligneous acid, for dyeing and calico printing.....	} Means "red liquor" for dyeing and calico printing.
Acid, pyroligneous, crude acetate of aluminium prepared from, for dyeing and calico printing.....	
Aluminium, acetate of, crude, prepared from pyroligneous acid, for dyeing and calico printing..	
Crude acetate of aluminium prepared from pyroligneous acid, for dyeing and calico printing.....	
Printing, calico, crude acetate of aluminium prepared from pyroligneous acid, for.	
Pyroligneous acid, crude acetate of aluminium prepared from, for dyeing and calico printing.....	

See pages 5, 91 or 140 for method of arriving at number of proof gallons of the following alcoholic or spirituous liquors,—absinthe—amyl alcohol—angostura bitters and similar alcoholic bitters or beverages—
anodynes, N. E. S.—aromatic spirits of ammonia—arrack—bay rum, cologne and lavender waters, hair,
skin and tooth washes, perfumes, perfumed spirits and toilet preparations when in bottles, flasks or other
packages weighing more than 4 oz.—brandy, including artificial brandy and imitations of brandy—cordials,
N. E. S.—elixirs, N. E. S.—essences, N. E. S.—ethyl alcohol—extracts, N. E. S.—fusel oil—gin of all kinds,
N. E. S.—hydrated oxide of ethyl—liqueurs, N. E. S.—liquors, N. O. P.—lotions, N. E. S.—medicines,
N. E. S.—mescal—methyl alcohol—methylated spirits—nitrous ether—palm spirit—potato oil or potato
spirit—pulque—pyroxylic spirit—rum, N. O. P.—rum shrub—schiedam and other schnapps—spirits of
wine—sweet spirits of nitre—tafia bitters—tinctures, N. E. S.—whiskey—wood alcohol—wood naphtha
and wood spirit. In respect of all of the above liquors the word "gallon" means a gallon of the strength
of proof by Sykes' hydrometer.

On pages 142 and 163 add to "Vermouth" the word "wine."

On page 169 to "Wine, ginger," add "and vermouth."

Regulations *re* "iron tubing, lap-welded, for artesian wells, &c.," (page 82)—"lap-welded iron tubing
for artesian wells, &c.," (page 88) and "tubing, iron, lap-welded, for artesian wells, &c.," (page 159) will
be found on page 237, last item.

ANALYTICAL INDEX.

	Depart- mental Number	Acts Number.	Duty.
A.			
Absinthe (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B)	130c	9e	\$2.12½ p. gall.
Acetate of aluminium, crude, prepared from pyrolig- neous acid, for dyeing and calico printing	811	740a	Free.
“ “ iron, solution of, for dyeing and calico printing	810	664a	Free.
“ “ lead, not ground.	149	90c	5 p. c.
Acetic acid , of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for such use ex- clusively in their own factories. (<i>Vide</i> regulations as per O.C., 21st July, 1890.)	137	2c	25c. p. gall. & 20 p. c.
“ “ N.E.S., up to the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be deter- mined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890.)	136	1c	15c. p. gall.
“ “ N.E.S., in excess of the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be deter- mined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890.)	136	1c	Additional duty of 1c. per gall. for each de- gree of strength in ex- cess of proof.
Acid , acetic, of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for such use ex- clusively in their own factories. (<i>Vide</i> regulations as per O.C., 21st July, 1890.)	137	2c	25c. p. gall. & 20 p. c.
“ “ N.E.S., up to the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be deter- mined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890.)	136	1c	15c. p. gall.
“ “ N.E.S., in excess of the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be deter- mined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890.)	136	1c	Additional duty of 1c. per gall. for each de- gree of strength in ex- cess of proof.
“ boracic	776	552a	Free.
“ muriatic	138	3a	20 p. c.
“ nitric	138	3a	20 p. c.
“ “ and sulphuric combined	140	4a	25 p. c.
“ oxalic	799	716a	Free.
“ phosphate	141	3c	3c. p. lb.
pyroligneous, crude acetate of aluminium pre- pared from, for dyeing and calico printing.	811	740a	Free.
“ pyroligneous, of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for such use exclusively in their own factories. (<i>Vide</i> regulations as per O.C., 21st July, 1890).	137	2c	25c. p. gall. & 20 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>A—Continued.</i>			
Acid, pyroligneous, N.E.S., up to the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890).....	136	1c	15c. p. gall.
“ “ N.E.S., in excess of the strength of proof. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council. (<i>Vide</i> regulations as per O.C., 7th June, 1890).....	136	1c	Additional duty of 1c. for each degree of strength in excess of proof.
“ stearic. (Tariff change, 6th July, 1892. <i>See</i> memo. 563 B)	13	3f	3c. p. lb.
“ sulphuric.....	139	1a	$\frac{1}{2}$ c. p. lb.
“ “ —platinum wire, retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of	1004	300c	Free.
“ tannic, when imported by manufacturers for use in their factories only.	953	326c	Free.
Acids, mixed	140	4a	25 p. c.
Aconite root (medicinal).....	930	304c	Free.
Actions for watches.....	522	154b	10 p. c.
Adhesive felt for sheathing vessels.....	970	618a	Free.
Admiralty charts.....	757	228c	Free.
Adulterations of honey.....	84	76c	3c. p. lb.
Advertisements, stereotypes, electrotypes and celluloids for	327	151c	2c. p. sq. in.
Advertising bills.....	305	90b	15c. p. lb. & 25 p. c.
“ folders.....	305	90b	15c. p. lb. & 25 p. c.
“ pamphlets, pictures and pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantlemakers' fashion plates, and all chromos, chromotypes, oleographs, photographs and other cards, pictures or artistic work of similar kinds, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material, N.E.S.....	303	13c	6c. p. lb. & 20 p. c.
Adzes, N.E.S.....	393	142b	35 p. c.
Affections or diseases, specifics for, N.O.P., liquids, (being proprietary medicines).....	134	357a	50 p. c.
Affections or diseases, specifics for, N.O.P., other forms than liquids (being proprietary medicines).....	134	357a	25 p. c.
African teak, lumber and timber planks and boards of, rough sawn or split only	941	287c	Free.
Agaric.....	881	504a	Free.
Agricultural machines and implements, N.O.P.....	405	146b	35 p. c.
“ “ binding attachments.....	405	146b	35 p. c.
“ “ harvesters without binders ..	405	146b	35 p. c.
“ “ mowing.....	405	146b	35 p. c.
“ “ reapers.....	405	146b	35 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>A—Continued.</i>			
Agricultural machines, self-binding harvesters.....	405	146 <i>b</i>	35 p. c.
“ “ sulky and walking ploughs..	405	146 <i>b</i>	35 p. c.
“ “ implements in use by the settler for at least one year before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.....	707	766 <i>a</i>	Free.
“ “ seeds, and other, in bulk or large parcels, N.O.P.....	48	141 <i>c</i>	10 p. c.
“ “ “ in small papers or parcels, N.O.P.....	48	141 <i>c</i>	25 p. c.
“ “ beet.....	869	321 <i>c</i>	Free.
“ “ carrot.....	869	321 <i>c</i>	Free.
“ “ mangold.....	869	321 <i>c</i>	Free.
“ “ mustard.....	869	321 <i>c</i>	Free.
“ “ turnip.....	869	321 <i>c</i>	Free.
Alabaster ornaments.....	518	18 <i>c</i>	35 p. c.
Alizarine , in bulk or packages of not less than 1 lb....	801	235 <i>c</i>	Free.
“ “ artificial, in bulk or packages of not less than 1 pound.....	801	235 <i>c</i>	Free.
Albumen , blood, when imported by manufacturers for use in their factories only.....	953	326 <i>c</i>	Free.
Albumenized paper for photographers' use—chemically prepared.....	299	126 <i>c</i>	25 p. c.
Alcoholic or spirituous liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 p. c. under proof, but all such liquors shall be computed as of the strength of 15 p. c. under proof, as follows. (Tariff change, 24th June, 1891. See memo. 516 B.) viz. :.....	130	9 <i>e</i>	
“ “ absinthe.....	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall.
“ “ amyl alcohol.....	130 <i>b</i>	9 <i>e</i>	\$2.12½ p. gall.
“ “ angostura bitters and similar alcoholic bitters or beverages.....	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall.
“ “ anodynes, N.E.S.....	130 <i>d</i>	9 <i>e</i>	\$2.12½ p. gall. & 30 p. c
“ “ aromatic spirits of ammonia.....	130 <i>f</i>	9 <i>e</i>	\$2.12½ p. gall. & 30 p. c
“ “ arrack.....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
“ “ bay rum, in bottles or flasks weighing not more than 4 oz.....	130 <i>e</i>	9 <i>e</i>	50 p. c.
“ “ “ in bottles, flasks or other packages weighing more than 4 oz.....	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall. & 40 p. c
“ “ brandy, including artificial brandy and imitations of brandy.....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
“ “ cologne waters, in bottles or flasks weighing not more than 4 oz.....	130 <i>e</i>	9 <i>e</i>	50 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>A—Continued.</i>			
Alcoholic, cologne waters, in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ cordials, N.E.S.....	130c	9e	\$2.12½ p. gall.
“ elixirs, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ essences, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ ethyl alcohol.....	130a	9e	\$2.12½ p. gall.
“ extracts, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ fusil oil.....	130b	9e	\$2.12½ p. gall.
“ gin of all kinds, N.E.S.....	130a	9e	\$2.12½ p. gall.
“ ginger wine, containing not more than 40 p.c. proof spirits.....	130g	9e	75c. p. gall.
“ “ “ proof spirits.....	130g	9e	\$2.12½ p. gall.
“ hair washes containing spirits, in bottles or flasks weighing not more than 4 oz.....	130e	9e	50 p. c.
“ “ containing spirits, in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ hydrated oxide of ethyl.....	130a	9e	\$2.12½ p. gall.
“ lavender water in bottles or flasks weighing not more than 4 oz.....	130e	9e	50 p. c.
“ “ in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ liqueurs, N.E.S.....	130c	9e	\$2.12½ p. gall.
“ liquors, N.O.P.....	130a	9e	\$2.12½ p. gall.
“ lotions, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ medicines, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ mescal.....	130c	9e	\$2.12½ p. gall.
“ methyl alcohol.....	130c	9e	\$2.12½ p. gall.
“ methylated spirits.....	130c	9e	\$2.12½ p. gall.
“ nitrous ether.....	130f	9e	\$2.12½ p. gall. & 30 p. c.
“ palm spirit.....	130c	9e	\$2.12½ p. gall.
“ perfumes, in bottles or flasks weighing not more than 4 oz.....	130e	9e	50 p. c.
“ “ in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ perfumed spirits in bottles or flasks weighing not more than 4 oz.....	130e	9e	50 p. c.
“ “ in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ potato oil or potato spirit.....	130b	9e	\$2.12½ p. gall.
“ pulque.....	130c	9e	\$2.12½ p. gall.
“ pyroxylic spirit.....	130c	9e	\$2.12½ p. gall.
“ rum, N.O.P.....	130a	9e	\$2.12½ p. gall.
“ rum shrub.....	130c	9e	\$2.12½ p. gall.
“ schiedam and other schnapps.....	130c	9e	\$2.12½ p. gall.
“ skin washes containing spirits, in bottles or flasks weighing not more than 4 oz.....	130e	9e	50 p. c.
“ “ containing spirits, in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ spirits of wine.....	130a	9e	\$2.12½ p. gall.
“ spirituous or alcoholic liquors, N.O.P.....	130a	9e	\$2.12½ p. gall.
“ sweet spirits of nitre.....	130f	9e	\$2.12½ p. gall. & 30 p. c.
“ tafia bitters.....	130c	9e	\$2.12½ p. gall.
“ tinctures, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ toilet preparations containing spirits, in bottles or flasks weighing not more than 4 oz. each.....	130e	9e	50 p. c.
“ toilet preparations containing spirits, in bottles, flasks or other packages weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.

	Depart- mental Number	Acts Number.	Date.
<i>A—Continued.</i>			
Alcoholic tooth washes containing spirits, in bottles or flasks weighing not more than 4 oz.	130e	9e	50 p. c.
“ tooth washes containing spirits, in bottles, flasks or other packages weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ vermouth wine, containing not more than 40 p. c. proof spirits	130g	9e	75c. p. gall.
“ vermouth wine, containing more than 40 p. c. proof spirits	130g	9e	\$2.12½ p. gall.
“ whiskey	130a	9e	\$2.12½ p. gall.
“ wood alcohol	130e	9e	\$2.12½ p. gall.
“ “ naphtha	130e	9e	\$2.12½ p. gall.
“ “ spirit	130e	9e	\$2.12½ p. gall.
NOTE.—In all cases where the strength of any alcoholic or spirituous liquor cannot be correctly ascertained by direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Controller of Customs directs.			
Ale , imported in casks, or otherwise than in bottles (Tariff change, 18th August, 1891. <i>See</i> memo. 516 B.).	130h	9e	
“ imported in bottles, six quart or twelve pint bottles to be held to contain one gallon. (Tariff change, 18th August, 1891. <i>See</i> memo. 516 B).	123	7e	16c. p. gall.
Alkanet root, crude, crushed or ground	124	8e	24c. p. gall.
Almanacs , advertising	929	229c	Free.
“ stereotypes, electrotypes and celluloids for	303	13c	6c. p. lb. and 20 p. c.
Almonds , shelled	327	151c	2c. p. sq. in.
“ not shelled	117	11a	5c. p. lb.
Aloes , ground or unground	118	12a	3c. p. lb.
Alpaca goat hair, manufactures composed wholly or in part of, viz.:—Blankets and flannels of every description; cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, N.E.S.; horse-collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn; knitted goods, viz.: shirts and drawers, and hosiery, N.E.S.	768	231c	Free.
“ goat hair, fabrics composed wholly or in part of, N.O.P., costing 10c. per yard and under	215	209c	10c. p. lb. & 20 p. c.
“ “ fabrics composed wholly or in part of, N.O.P., costing over 10c. and under 14c.	216	*155b	22½ p. c.
“ “ fabrics composed wholly or in part of, N.O.P., costing 14c. and over.	216	*156b	25 p. c.
“ “ ready-made clothing composed wholly or in part of, made up by the tailor, seamstress or manufacturer, N.O.P.	216	*157b	27½ p. c.
“ “ socks and stockings	240	200c	10c. p. lb. and 25 p. c.
“ “ and wool, not further prepared than washed, N.E.S.	236	138b	10c. p. lb. & 30 p. c.
“ goat yarn, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	747	317c	Free.
Alum , in bulk only, ground or unground	1204	O.C., Nov. 18, '86	Free.
“ cake	769	232c	Free.
Alumina and sulphate of	770	233c	Free.
Aluminium or aluminium	770	233c	Free.

*NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.

	Depart- mental Number	Acts Number.	Duty.
<i>A.—Continued.</i>			
Aluminium, acetate of, crude, prepared from pyro- ligneous acid, for dyeing and calico printing.....	811	740a	Free.
“ chloride of	770	233c	Free.
Amaranth, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
Ambergis.....	719	510a	Free.
Amber ornaments.....	518	18c	35 p. c.
“ gum.....	936	278c	Free.
Ammonia, aromatic spirits of (Tariff change, 24th June, 1891. See memo. 516 B).....	130f	9c	\$2.12½ p. gall. & 30 p. c.
“ sulphate of	766	511a	Free.
Ammoniac, sal.	767	750a	Free.
Anatomical preparations.....	717	234c	Free.
Anchors.....	860	521a	Free.
Anchovies, packed in oil or otherwise, in tin boxes not larger than 5 x 4 x 3½ ins.	656	493a	5c. p. box.
“ packed in oil or otherwise, in ½ tin boxes not larger than 5 x 4 x 1½ ins.	656	493a	2½c. p. ½ box.
“ packed in oil or otherwise, in ¼ tin boxes not larger than 4¾ x 3½ x 1¼ ins.	656	493a	2c. p. ¼ box.
“ imported in any other form.	656	494a	30 p. c.
Angles, iron or steel, for iron or composite ships or vessels.	977	663a	Free.
“ of rolled iron or steel weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	¾c. p. lb. & 10 p. c.
“ of rolled iron or steel weighing not less than 25 lbs. per lineal yard.....	366	52b	12½ p. c.
“ of rolled iron or steel, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only.	367	53b	12½ p. c.
Angle iron, 9 and 10 gauge, not over 1½ in. wide, im- ported for the manufacturers for the manufac- ture of iron bedsteads only, until the said article is manufactured in Canada.	1215	O.C., July 5, '90	Free.
Angora goat yarn, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	1204	O.C., Nov. 18, '86	Free.
Angostura bitters (Tariff change, 24th June, 1891. See memo. 516 B).....	130c	9c	\$2.12½c. p. gall.
Aniline, arseniate of.....	803	236c	Free.
“ dyes in bulk or packages of not less than 1 lb.	801	235c	Free.
“ dyes, N.O.P.	145	13a	10 p. c.
“ oil, crude.....	802	514a	Free.
“ salts.....	803	236c	Free.
Animal fat, refuse of, for the manufacture of soap only	974	277c	Free.
“ manure.....	727	638a	Free.
Animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association; (but a bond shall be first given in accordance with regulations pre- scribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Can- ada, or if not re-exported within the time specified in such bond.) (<i>Vide</i> regulations, 10th Feb., 1885.).....	708	516a	Free.
“ living, cattle.....	1	5c	30 p. c.
“ hogs.....	2	6c	2c. p. lb.
Animals, living, sheep.....	1	5c	30 p. c.
“ of all kinds, N.E.S.	3	14a	20 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>A—Continued.</i>			
Anise seed, which is not edible and is in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture.	870	308c	Free.
“ star seed, which is not edible and is in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture.	870	308c	Free.
Annato , liquid or solid.	804	519a	Free.
“ seed.	805	520a	Free.
Anodes , nickel.	434	303a	10 p. c.
Anodynes , proprietary medicines, N.O.P., liquids. . .	134	357a	50 p. c.
“ “ all others			
“ than liquids.	134	357a	25 p. c.
Anodynes , spirits, N.E.S. (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.)	130d	9e	\$2.12½ p. gall. & 30 p. c.
Antelope leather, to be used in the manufacture of gloves by glove manufacturers in their factories, tanned or dressed, coloured or uncoloured (Tariff change, 6th July, 1892. <i>See</i> memo. 563 B)	264	4f	10 p. c.
Anthracite coal.	834	259a	Free.
“ dust.	834	259e	Free.
Antimony , not ground, pulverized or otherwise manufactured.	771	237c	Free.
“ salts, imported by manufacturers for use in their factories only.	953	326c	Free.
Antiquities , collections of.	865	253c	Free.
Apparatus for electric lights, N.E.S.	544	162c	25 p. c.
“ philosophical, not manufactured in Canada, when imported by and for universities, schools, colleges and scientific societies.	985	722a	Free.
Apparel , wearing, of British subjects dying abroad, but domiciled in Canada	704	525a	Free.
“ “ settlers', in use six months by the settler before removal to Canada. . .	707	766a	Free.
“ “ composed wholly or in part of wool, worsted, hair of the alpaca goat or like animals, made up by the tailor, seamstress or manufacturer, N.O.P.	240	200c	10c. p. lb. & 25 p. c.
Apples , (including duty on the barrels).	107	53c	40c. p. brl.
“ dried.	104	162a	2c. p. lb.
Apple trees of all kinds.	492	176c	3c. each.
Appurtenances of foreign built ships and other vessels, whether steam or sailing, applying for Canadian register, on boilers, steam engines and other machinery.	546	374a	25 p. c.
“ of foreign built ships and other vessels, whether steam or sailing, applying for Canadian register on hull, rigging, &c., except machinery.	546	374a	10 p. c.
Apron checks, muslin, uncoloured cottons.	182	208c	25 p. c.
Arabic gum.	936	278c	Free.
Archill , extracts of.	818	721a	Free.
Arc light, electric, carbons for, not exceeding 12 inches in length and in proportion for greater or less lengths.	545	207c	\$2.50 p. 1000.
“ light, electric, carbon points for, not exceeding 12 inches in length and in proportion for greater or less lengths.	545	207c	\$2.50 p. 1000.
Argal or Argols, not refined.	773	240c	Free.
Arms , fire.	527	82c	20 p. c.
“ imported by and for the use of the Army and Navy.	701	161b	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>A—Continued.</i>			
Arms for Canadian militia (<i>vide</i> regulations, O.C. 8th Nov., 1887, and 11th May, 1888)	702	160b	Free.
Army and Navy, articles imported by and for the use of, viz. :			
“ arms	701	161b	Free.
“ military stores	701	161b	Free.
“ military or naval clothing	701	161b	Free.
“ munitions of war	701	161b	Free.
“ musical instruments for bands	701	161b	Free.
Aromatic seeds, crude, not edible, not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz. :			
“ anise	870	308c	Free.
“ anise star	870	308c	Free.
“ caraway	870	308c	Free.
“ cardamom	870	308c	Free.
“ coriander	870	308c	Free.
“ cumin	870	308c	Free.
“ fennel	870	308c	Free.
“ fenugreek	870	308c	Free.
Aromatic spirits of ammonia (Tariff change 24th June, 1891. <i>See</i> memo. 516 B)	130f	9e	\$2.12½ p. gall. & 30 p.c.
Arrack spirit (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B)	130c	9e	\$2.12½ p. gall.
Arseniate of aniline	803	236c	Free.
“ soda	788	311c	Free.
Arsenic	772	523a	Free.
Articles imported for the use of the Canadian Militia (<i>vide</i> regul. O. C., 8th Nov., '87, and 11th May, '88)	702	160b	Free.
“ imported by and for the use of the House of Commons (O. C., 29th Oct., '92. <i>See</i> memo. 586 B)	702	160b	Free.
“ imported by and for the use of the Senate (O. C., 29th Oct., '92. <i>See</i> memo. 586 B)	702	160b	Free.
“ imported by and for the use of the Dominion Government and Departments thereof (O. C., 29th Oct., '92. <i>See</i> memo. 586 B)	702	160b	Free.
“ for personal use of Consuls-General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession	703	531a	Free.
“ imported by and for the use of the Army and Navy	701	161b	Free.
“ for the use of the Governor-General	700	530a	Free.
“ composed wholly or in part of iron or steel, whether partially or wholly manufactured, N.O.P.	429	89b	30 p.c.
“ fancy, made of wood, shell, satin, bone, horn, ivory, leather, plush, silk, satinette or paper	518	18c	35 p.c.
“ for dyeing or tanning, crude, N.E.S.	809	609a	Free.
“ of fibre ware	510	199c	30 p.c.
“ produce of fisheries, N.E.S.	665	503a	20 p.c.
“ rated as iron or manufacture of iron, shall be charged the same duty if made of steel, or of steel and iron combined, unless otherwise specially provided for	363	61b	
“ not enumerated	547	486a	20 p.c.
Artificial brandy (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)	130c	9e	\$2.12½ p. gall.
“ alizarine, in bulk or packages of not less than 1 pound	801	235c	Free.
“ flowers	511	7c	25 p.c.
Artistic work similar to chromos, chromotypes, oleographs and photographs, produced by any process other than hand painting or draw-			

	Depart- mental Number	Acts Number.	Duty.
A—Concluded.			
Artistic—Concluded.			
ing, whether for business or advertising purposes or not, printed or stamped on paper, card-board or other material, N.E.S.	303	13c	6c. p. lb. and 20 p.c.
Artists of merit, paintings by, in oil or water-colours, or copies of the old masters by such artists.	764	717a	Free.
“ Canadian paintings by, in oil or water-colours, under regulations prescribed by the Controller of Customs.	765	718a	Free.
Arts , models of, improvements in; but no article or articles shall be deemed a model which can be fitted for use. (<i>Vide</i> O.C. 21st Sept., 1885) . . .	984	292c	Free.
Asbestos , manufactures of.	461	16a	25 p.c.
“ other than crude	461	16a	25 p.c.
Ash , bone, for the manufacture of phosphate and fertilizers	721	548a	Free.
“ soda	788	311c	Free.
“ white, lumber and timber planks and board of, rough sawn or split only	941	287c	Free.
Ashes , pot and pearl, in packages not less than 25 pounds weight.	783	238c	Free.
Asphalt or asphaltum, crude only	836	239c	Free.
Associations , scientific, books printed by, for the promotion of learning and letters, and issued in the course of their proceedings and supplied free to members, not for sale or trade . . .	759	244c	Free.
Astronomical maps, charts and globes, N.E.S.	306	14c	20 p.c.
Attar or attar of roses	948	297c	Free.
Attachments for binding grain	405	146b	35 p.c.
Auxiliary , indigo	814	280c	Free.
Australian gum	936	278c	Free.
Awnings	209	364a	25 p.c.
Axes , chopping	392	143b	\$2 p. doz. & 10 p.c.
“ of all kinds, N.E.S.	393	142b	35 p.c.
Axe handles, hickory billets for, when specially imported for such use	941	287c	Free.
Axle blanks, of iron or steel, for cars, without reference to the stage of manufacture	371	66b	\$30 p. ton, but not less than 35 p.c.
“ blanks, of iron or steel, for carriages other than railway or tramway vehicles, without reference to the stage of manufacture	372	65b	1c. p. lb. & 30 p.c.
“ bars, of iron or steel, for cars, without reference to the stage of manufacture	371	66b	\$30 p. ton, but not less than 35 p.c.
“ bars, of iron or steel, for carriages other than railway or tramway vehicles, without reference to the stage of manufacture	372	65b	1c. p. lb. & 30 p.c.
“ forgings, of iron or steel, for car axles, without reference to the stage of manufacture	371	66b	\$30 p. ton, but not less than 35 p.c.
“ forgings, of iron or steel, for carriages other than railway or tramway vehicles, without reference to the stage of manufacture	372	65b	1c. p. lb. & 30 p.c.
Axles and parts thereof, of iron and steel, for cars, without reference to the stage of manufacture . . .	371	66b	\$30 p. ton, but not less than 35 p.c.
“ and parts thereof, of iron and steel, for carriages other than railway or tramway vehicles, without reference to the stage of manufacture . . .	372	65b	1c. p. lb. & 30 p.c.
Axle grease	175	9a	1c. p. lb.
Azaleas (florist stock)	942	833c	Free.
B.			
Babbit metal	332	18a	10 p.c.
Backwires for corsets, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils	402	79c	5c. p. lb. & 30 p.c.
Bagatelle tables or boards, with cues and balls	524	19a	35 p.c.
Baggage cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long			

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Baggage—Concluded.			
as Canadian cars are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs.....	980	687a	Free.
Baggage, travellers', under regulations prescribed by Controller of Customs.....	705	787a	Free.
Bags, carpet.....	543	169c	30 p.c.
“ cement in.....	444	90a	9c. p. bush.
“ jute, jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than forty inches wide, when imported by manufacturers for use in their own factories in the manufacture of.....	962	673a	Free.
“ paper, of all kinds, printed or not.....	312	119c	35 p.c.
“ cotton, made by the use of the needle, N.O.P.....	232	17b	35 p.c.
“ “ seamless.....	200	131a	2c. p. lb. & 15 p.c.
“ in which salt (coarse) has been imported, except free salt under item No. 457 (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	459	13c	Same as if empty.
“ containing fine salt from all countries.....	201	20a	25 p.c.
“ salt imported in (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	459	13c	7½c. p 100 lbs.
Baked beans in cans or other packages, weighing not over one pound each, two cents per can or package, and two cents additional per can or package for each pound or fraction of a pound over one pound in weight—weight of cans or other packages to be included in the weight for duty.....	96	188c	2c. p. lb. can or pkge., and 2c. add'l p. lb. or fraction.
Baking powder in packages of one pound or more, weight of package included in weight for duty.....	56	203d	6c. p. lb.
“ powder in packages of less than one pound, weight of package included in weight for duty.....	57	204c	8c. p. lb.
Balances of iron or steel.....	382	75b	35 p.c.
Balls, celluloid, in the rough.....	756	255c	Free.
“ “ moulded, coated with tinfoil or not, but not finished or further manufactured (O.C., July 5, 1890).....	526	86a	10 p.c.
“ glass.....	282	30b	5c. p. doz. & 30 p.c.
“ xylonite, in the rough.....	756	255c	Free.
“ xylolite “.....	756	255c	Free.
Bamboos, unmanufactured.....	882	535a	Free.
Bamboo reeds, not further manufactured than cut into suitable lengths, for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.....	883	534a	Free.
Bananas.....	878	324c	Free.
Bandages, suspensory, of all kinds.....	248	11c	25 p.c.
Band instruments, imported by and for the use of the Army and Navy.....	701	161b	Free.
“ “ for the Canadian Militia (<i>vide</i> O.C., Nov. 8, 1887, and May 11, 1888).....	702	160b	Free.
“ iron or other, 8 ins. or less in width, and not thinner than No. 20 gauge.....	355	48b	\$13 p. ton.
“ iron or other, 8 ins. or less in width, and thinner than No. 20 gauge.....	356	49b	12½ p.c.
Bands, hat and cap, imported by manufacturers of hats and caps, for use in their factories for the manufacture of hats and caps. (<i>See</i> memo., 593 B).....	1211	O.C., May 31, '90	Free.
“ steel, N.O.P., valued at 4 c. or less per lb.....	360	56b	30 p.c., but not less than \$12 p. ton.
“ “ “ of greater value than 4c. per lb.....	360	57b	12½ p.c.
Bank notes, unsigned.....	304	16c	35 p.c.
Barbed wire fencing, iron or steel.....	420	232a	1½c. p. lb.
Barberry, gum.....	936	278c	Free.
Barilla.....	806	537a	Free.
Bark, cinchona.....	914	584a	Free.

	Depart- mental Number	Acts Number.	Duty.
B—Continued.			
Bark , cork, manufactures of	485 *	120a	20 p.c.
“ “ unmanufactured	939	600a	Free.
“ hemlock	915	646a	Free.
“ oak	916	707a	Free.
“ oak, extract of	812	271c	Free.
“ tanners'	917	779a	Free.
Barley	31	53a	15c. p. bush.
Barrelled pork, in brine, made from the sides of heavy hogs after the hams and shoulders are cut off, and containing not more than sixteen pieces to the barrel of 200 lbs. weight, the barrel containing the same to be free of duty	4	101c	1½c. p. lb.
Barrels containing glass, china, crockery or earthenware shall, when such goods are subject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty be held and taken to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on such goods		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ in which goods are packed, and being the same as those in which the goods are commonly placed for home consumption shall, in all cases, N.O.P., if containing goods subject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods (including glass, china, crockery or earthenware) subject to a specific duty only, N.O.P., shall be charged with a duty of 20 p. c. <i>ad valorem</i> , to be computed on their original cost or value.		“	20 p.c.
“ capable of holding liquids, when containing goods free of duty, shall be charged with a duty of 20 p.c. <i>ad valorem</i>		“	20 p.c.
“ not capable of holding liquids, when containing goods exempt from duty, shall be free.		“	Free.
“ cannon or musket powder in	532	195a	4c. p. lb.
“ salt imported in (Tariff change, 24th June, '91. See memo. 516 B.).	459	13c	7½c. p. 100 lbs.
“ containing linseed oil	479	219c	25c. each.
“ “ petroleum or its products, when such contents are chargeable with specific duty	480	10c	40c. each.
“ of Canadian manufacture exported full of domestic petroleum and returned empty, under such regulations as the Controller of Customs prescribes	952	536a	Free.
“ fish pickled or salted in, N.E.S.	653	490c	1c. p. lb.
“ in which salt is imported (Tariff change, 24th June, 1891. See memo. 516 B.).	459	13c	Same as if empty.
Barrows , wheel	483	84a	30 p. c.
Bar iron, rolled or hammered, comprising flats, rounds and squares, bars and shapes of rolled iron, N.E.S.	349	43b	\$13 per ton.
Bars , axle, iron or steel, for cars, without reference to the stage of manufacture.	371	66b	\$30 p. ton, not less than 35 p. c.
“ axle, iron or steel, for carriages other than railway and tramway vehicles, without reference to the stage of manufacture.	372	65b	1c. p. lb. & 30 p. c.
“ brass in	334	7b	10 p. c.
“ Britannia metal in	849	557a	Free.

	Depart- mental Number	Acts Number.	Duty.
B—Continued.			
Bedsteads—Concluded.			
other purpose; when imported for the manu- facturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as any of the said articles are manufactured in Canada.....	1215	O.C., July 5, '90	Free.
Beef , extract of, not medicated.....	9	152a	25 p.c.
“ fluid “.....	9	152a	25 p.c.
“ salted, in barrels, (barrels containing same free of duty).....	5	103c	2c. p. lb.
Beer , imported in bottles, 6 quart or 12 pint bottles to to be held to contain 1 gall. (Tariff change, 18th Aug., 1891. <i>See</i> memo. 516 B).....	124	8c	24c. p. gall.
“ imported in casks, or otherwise than in bottles (Tariff change, 18th Aug., 1891. <i>See</i> memo. 516 B).....	123 711	7c 540a	16c. p. gall. Free.
Bees			
Beet root juice, N.O.P., imported direct without trans- shipment; (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	1010	Sec. 2c	Free.
“ root juice, N.O.P., not imported direct without transshipment; (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....			Free.
“ root juice, concentrated, N.O.P., imported direct without transshipment; (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	1010	Sec. 2c	Free.
“ root juice, concentrated, N.O.P., not imported direct without transshipment; (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....			Free.
“ root sugar, not above 14 Dutch Standard in colour, imported direct; (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	1010	..... Sec. 2c	Free.
“ root sugar, not above 14 Dutch Standard in colour, not imported direct (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....			Free.
“ root juice testing between 40 and 56 degrees; the packages (when of wood) in which im- ported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ root juice testing less than 40 degrees; the pack- ages (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall. and 1c. add'l p. deg. or fraction under 40.
“ root juice, concentrated, testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ root juice, concentrated, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall. and 1c. add'l p. degree or fraction under 40.
“ root sugars above No. 14 Dutch Standard; (Tar- iff change, 24th June, 1891. <i>See</i> memo. 516 B).....	75	3c	1½c. p. lb.
“ seed.....	869	321c	Free.
Belladonna leaves.....	898	541a	Free.
Bells of all kinds, except for churches.....	338	24a	30 p.c.
“ imported by and for churches.....	950	242c	Free.
Belting , duck for the manufacture of, imported by manufacturers of rubber goods for use in their factories.....	966	607a	Free.
Belting leather, including calf, tanned but not dressed, waxed or glazed.....	262	94c	15 p.c.
“ “ “ “ dressed, waxed or glazed.....	262	94c	20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Belting, leather, kid, tanned but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ dressed, waxed or glazed	262	94c	20 p.c.
“ “ lamb, tanned but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ dressed, waxed or glazed	262	94c	20 p.c.
“ “ sheep, tanned but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ dressed, waxed or glazed	262	94c	20 p.c.
“ of leather or other material, N.E.S.	261	96c	25 p.c.
“ leather,—wire of iron or steel, Nos. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of, when imported by manufacturers of leather belting, to be used for such purpose only in their own factories.	1003	328c	Free.
“ rubber	256	137c	5c. p. lb. & 15 p.c.
Belts, surgical	248	11c	25 p.c.
Bent plate glass.	293	71c	20 p.c.
Benzole.	166	306a	7½c. p. I. gall.
Berries, black (weight of package to be included in weight for duty).	108	54c	3c. p. lb.
“ blue, wild	878	324c	Free.
“ cran.	110	56c	30c. p. bush.
“ goose (weight of package to be included in weight for duty).	108	54c	3c. p. lb.
“ rasp (weight of package to be included in weight for duty).	108	54c	3c. p. lb.
“ straw, N.E.S. (weight of package to be included in weight for duty).	108	54c	3c. p. lb.
“ straw, wild	878	324c	Free.
“ used for dyeing or composing dyes.	807	543a	Free.
Berry bushes, black.	500	174c	1c. each.
“ goose.	498	172c	1c. each.
“ rasp.	500	174c	1c. each.
Bevelled plate glass, not coloured, in panes of not over 30 square feet each.	287	67c	8c. p. square foot.
“ “ in panes of over 30 and not over 70 square feet each.	288	68c	10c. p. square foot.
“ “ in panes of over 70 square feet each.	289	69c	11c. p. square foot.
“ silvered glass.	291	66c	35 p.c.
Beverages, alcoholic, N.E.S. (Tariff change, 24th June, 1891. See memo. 516 B.).	130c	9c	\$2.12½ p. gall.
Bibles.	301	35a	5 p.c.
Bichromate of potash, crude.	786	731a	Free.
“ soda.	788	311c	Free.
Billets, hickory, for the manufacture of axe, hatchet, hammer and other tool handles	941	287c	Free.
“ steel, N.O.P., valued at 4c. or less per lb.	360	56b	30 p.c. but not 12 per ton.
“ “ of greater value than 4c. per lb.	360	57b	12½ p.c.
Bill heads, printed or lithographed.	304	16c	35 p.c.
Billiard tables, without pockets, 4½ ft. x 9 ft. or under	525	25a	\$22.50 each, and
“ “ “ over 4½ ft. x 9 ft.	525	26a	\$25 each, and
“ “ with pockets, 5½ ft. x 11 ft. or under.	525	27a	\$35 each, and
“ “ “ over 5½ ft. x 11 ft.	525	28a	\$40 each, and
“ “ (each table to have 12 cues, 4 balls, markers, cloths and cases, but no pool balls)	525	29a	
Bills, advertising.	305	90b	15c. p. lb. and
“ of exchange, unsigned.	304	16c	35 p.c.
Binarsenate of soda.	788	311c	Free.
Binder twine of hemp, jute, manilla or sisal, and of manilla and sisal mixed (Tariff change, 4th March, 1893. See memo. 603 B).	192	184c	12½ p.c.

	Depart- mental Number	Acts Number.	Duty.
B—Continued.			
Binder twine, rove when imported for the manufac- ture of (Tariff change, 4th March, 1893. See memo. 603 B.).....			10 p.c.
Binders, harvesters without.....	405	146 <i>b</i>	35 p.c.
“ book, cloth and tools.....	323	17 <i>c</i>	10 p.c.
Binding attachments.....	405	146 <i>b</i>	35 p.c.
“ self harvesters.....	405	146 <i>b</i>	35 p.c.
Bindings for hats and caps, imported by hat and cap manufacturers for use in their own factories. (See memo. 593 B.).....	1211	O. C. May 31, '90	Free.
Bird cages.....	419	215 <i>c</i>	35 p.c.
Biscuits of all kinds, not sweetened.....	69	227 <i>c</i>	25 p.c.
“ “ sweetened.....	70	161 <i>c</i>	35 p.c.
Bismuth, metallic, in its natural state.....	848	243 <i>c</i>	Free.
Bitters, alcoholic (Tariff change, 24th June, 1891. See memo. 516 B.).....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
“ angostura (Tariff change, 24th June, 1891. See memo. 516 B.).....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
“ medicinal, N.O.P., liquids, being proprietary medicines.....	134	357 <i>a</i>	50 p.c.
“ medicinal, N.O.P., all others than liquids, being proprietary medicines.....	134	357 <i>a</i>	25 p.c.
“ tafia (Tariff change, 24th June, 1891. See memo. 516 B.).....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
Bituminous coal.....	447	102 <i>a</i>	60c. per ton of 2,000 lb
Blackberries, weight of package to be included in weight for duty.....	108	54 <i>c</i>	3c. per lb.
Blackberry bushes.....	500	174 <i>c</i>	1c. each.
Black diamonds for borers.....	828	268 <i>c</i>	Free.
“ heart ebony, lumber and timber planks and boards of, rough sawn or split only.....	941	287 <i>c</i>	Free.
“ ivory.....	148	263 <i>a</i>	10 p.c.
“ lamp.....	148	263 <i>a</i>	10 p.c.
“ sheet iron not thinner than No. 20 gauge, N.E.S. “ thinner than No. 20 gauge.....	351 353	46 <i>b</i> 47 <i>b</i>	\$18 per ton. 12½ p.c.
“ roofing slate.....	474	136 <i>b</i>	80c. per square.*
“ varnish for ships' use.....	892	795 <i>a</i>	Free.
Blackening, shoe.....	146	12 <i>c</i>	30 p.c.
“ second process molasses, or molasses derived from the manufacture of “molasses sugar” testing by polariscope less than 35 degrees, when imported by manufac- turers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall in addition to making oath at the time of entry, that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least ⅓ of the quan- tity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the inter- est and protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer, the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.....	1216	O. C. July 9, '90.	Free.
Belting.....			
“ definition of square see roofing slate.			

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Blades, knife, in the rough, unhandled, for use by electroplaters.....	387	410a	10 p.c.
Blank books.....	320	110b	35 p.c.
“ brass cups, rough, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories.....	1203	O.C. Sept. 23, '86	Free.
“ forms, commercial, printed or lithographed.....	304	16c	35 p.c.
Blanketing, imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their factories only.....	955	330c	Free.
Blankets of every description, composed wholly or in part of wool, worsted, hair of the alpaca goat, or other like animals.....	215	209c	10c. p. lb. and 20 p.c.
Blanks, axle, iron or steel, for cars, without reference to stage of manufacture.....	371	66b	\$30 p. ton, but not less than 35 p.c.
“ axle, iron or steel, for carriages other than railway or tramway vehicles, without reference to stage of manufacture.....	372	65b	1c. p. lb. and 30 p.c.
“ bolt, less than $\frac{3}{8}$ inch in diameter.....	378	81b	1½c. p. lb. and 30 p.c.
“ bolt, iron or steel, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
“ brown, wall paper, printed on plain ungrounded paper, per roll of 8 yards or under; greater lengths in proportion.....	311a	118c	2c. p. roll.
“ corset, whether plain, japanned, lacquered, tinned or covered with paper or cloth.....	402	79c	5c. p. lb. and 30 p.c.
“ eyebar, made by Kroman process, when imported by manufacturers of bridges to be used in the manufacture of iron and steel bridges only.....	367	53b	12½ p.c.
“ knife, rough, unhandled, for use by electroplaters.....	387	410a	10 p.c.
“ hinge, iron or steel, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
“ nut, iron or steel, less than $\frac{3}{8}$ inch diameter.....	378	81b	1½c. p. lb. and 30 p.c.
“ nut, iron or steel, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
“ shovel and spade.....	397	168c	\$1 p. doz. and 25 p.c.
“ white wall paper, printed on plain ungrounded paper, per roll of 8 yards or under; greater lengths in proportion.....	311a	118c	2c. p. roll.
Blasting powder.....	530	197a	3c. p. lb.
Bleached cotton, sheetings, drills, ducks, cotton or cotton flannels, not stained, painted or printed.....	177	122a	1c. per s. yd. and 15 p.c.
“ “ warps, under No. 40.....	185	128a	3c. p. lb. and 15 p.c.
“ “ carpet warps, under No. 40.....	185	128a	3c. p. lb. and 15 p.c.
“ “ knitting, hosiery and other yarns, under No. 40.....	185	128a	3c. p. lb. and 15 p.c.
“ “ yarns not coarser than No. 40, for covering electric wires.....	959	263c	Free.
“ “ yarns not coarser than No. 40, for manufacture of cotton loom harness.....	959	263c	Free.
“ “ yarns not coarser than No. 40, for use in the manufacture of Italian cloths, cotton, worsted or silk fabrics.....	959	263c	Free.
Blind, educational books imported exclusively by and for the use of schools of the blind.....	758	162b	Free.
“ embossed books for the.....	987	611a	Free.
“ type-writers, tablets with movable figures, geographical maps and musical instruments imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.....	1208	O.C. July 6, '88.	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Blocks , burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones.....	824	251c	Free.
“ celluloid in, rough.....	756	255c	Free.
“ emery in.....	880	269c	Free.
“ gold and silver bullion.....	867	250c	Free.
“ inverted, glazed or unglazed.....	279	50c	35 p.c.
“ lead.....	430	267a	60c. p. 100 lbs.
“ marble, from the quarry, rough or sawn on two sides only and not especially shapen, containing 15 c. ft. or more.....	468	97b	10 p.c.
“ marble, from the quarry, rough or sawn on two sides only and not especially shapen, containing less than 15 c. ft.....	469	98b	15 p.c.
“ marble, sawn on more than two sides.....	471	100b	25 p.c.
“ of persimmon wood and dogwood, for the manufacture of shuttles.....	941	287c	Free.
“ of phosphor bronze.....	348	343a	10 p.c.
“ of spelter.....	856	772a	Free.
“ of tin.....	857	784a	Free.
“ of xylonite, in the rough.....	756	255c	Free.
“ of xylolite, in the rough.....	756	255c	Free.
“ of zinc.....	859	812a	Free.
Blood , dragon's.....	797	606a	Free.
“ albumen, when imported by manufacturers for use in their factories only.....	953	326c	Free.
Bloom ends of steel, for the manufacture of steel.....	409	80c	\$2 p. ton.
Blooms , iron in.....	359	42b	\$9 p. ton.
“ steel, N.O.P., valued at 4c. or less p. lb.....	360	56b	30 p.c. but not less than \$8 p. ton.
“ steel, N.O.P., when of a greater value than 4c. p. lb.....	360	57b	12½ p.c.
Blueberries , wild.....	878	324c	Free.
Blueing , laundry, of all kinds.....	147	5b	30 p.c.
Blue roofing slate.....	474	136b	80c. p. square.†
“ ultramarine, dry or in pulp.....	794	315c	Free.
“ vitriol (sulphate of copper).....	793	313c	Free.
Board , felt—sized and hydraulic pressed and covered with paper or uncovered, for the manufacture of gun wads, when imported by manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port; samples of said article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O.C. July 9, '90..	Free.
Boards and planks, lumber and timber of amaranth, coco-boral, box wood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, red wood, satin wood and white ash, when not otherwise manufactured than rough sawn or split; hickory billets to be used in the manufacture of axe, hatchet, hammer and other tool handles, when specially imported for such use; the wood of the persimmon and dogwood trees, when imported in blocks for the manufacture of shuttles; hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished.....	941	287c	Free.

†For definition of square see roofing slate.

	Departmental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Boards, bagatelle, with balls and cues.....	524	19a	35 p.c.
“ mould, for ploughs, cut to shape from rolled sheets of crucible steel, not moulded, punched, polished or otherwise manufactured, and being of greater value than 4c. p. lb.....	354	210c	12½ p.c.
Boat sails.....	209	364a	25 p.c.
Boiled flax seed oil.....	170	107c	1¼c. p. lb.
“ linseed oil.....	170	107c	1¼c. p. lb.
Boiler plate iron, sheared or unsheared, N.E.S.....	351	46b	\$13 p. ton
“ tubes of wrought iron or steel.....	413	70b	15 p.c.
Boilers, N.E.S.....	404	68b	30 p.c.
“ of foreign built ships and other vessels applying for Canadian registration.....	546	374a	25 p.c.
Bolsters and pillows.....	488	176a	35 p.c.
Bolt blanks, iron or steel, less than ¾ of an inch in diameter.....	378	81b	1½c. p. lb. and 30 p.c.
“ blanks, iron or steel, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
Bolting cloths, not made up.....	753	546a	Free.
Bolts, brass in.....	334	7b	10 p.c.
“ copper in.....	342	39c	10 p.c.
“ shingle, cedar logs capable of being made into (Tariff change, 13th Oct., '90. See memo. 412B).....	1150	816b	Free for exportation.
“ iron or steel, with or without thread, less than ¾ in. diameter.....	378	81b	1½c. p. lb. and 30 p.c.
“ iron or steel, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
“ shingle, pine or cedar (Tariff change, 13th Oct., '90. See memo. 412 B). ..	1150	816b	Free for exportation.
“ yellow metal in.....	858	811a	Free.
Bonds, unsigned.....	304	16c	35 p.c.
Bone ash, for the manufacture of phosphate and fertilizers.....	721	548a	Free.
“ dust for the manufacture of phosphate and fertilizers.....	721	548a	Free.
“ fancy articles made of.....	518	18c	35 p.c.
“ pitch, crude only.....	836	239c	Free.
“ whale, unmanufactured.....	746	802a	Free.
“ wire for corsets, covered with cloth or paper, cut to lengths and tipped with brass or tin, or untipped, or in coils.....	402	79c	5c. p. lb. and 30 p.c.
Boneless fish.....	655	492a	1c. p. lb.
Bones, crude, not manufactured, burned, calcined, ground or steamed.....	720	547a	Free.
Bonnet shapes, buckram for manufacture of.....	954	563a	Free.
Bonnets, N.E.S.....	244	75c	30 p.c.
Bookbinders' cloth.....	323	17c	10 p.c.
“ ruling machines.....	323	17c	10 p.c.
“ tools and implements.....	323	17c	10 p.c.
Books, Bibles.....	301	35a	5 p.c.
“ blank.....	320	110b	35 p.c.
“ bound or not bound, printed and manufactured more than twenty years.....	760	245c	Free.
“ British copyright works, reprints of.....	302	34a	15 p.c. and 12½ p.c.
“ educational, imported by and for the use of schools for the deaf, dumb and blind.....	758	162b	Free.
“ embossed, for the blind.....	987	611a	Free.
“ hymn.....	301	35a	5 p.c.
“ immoral, treasonable, seditious or indecent character.....	1100	813a	Prohibited.
“ for the <i>bona fide</i> use of public free libraries, not more than two copies of any one book.....	760	245c	Free.
“ prayer.....	301	35a	5 p.c.
“ printed by any Government, not for purposes of sale or trade.....	759	244c	Free.
“ printed by any scientific association, and issued in the course of its proceedings and supplied gratuitously to its members, and not for the purposes of sale or trade, for the promotion of learning and letters.....	759	244c	Free.

B--Continued.

	Departmental Number	Acts Number.	Duty.
Books , printed in any of the Indian dialects or languages of the Indian tribes of the Dominion of Canada	761	318c	Free.
“ printed, N.E.S., not being foreign reprints of British copyright works.....	300	33a	15 p. c.
“ pocket.....	542	170c	35 p. c.
“ professional, for settlers, in actual use by the settler for six months before removal to Canada; provided that any book cannot be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766a	Free.
“ psalm	301	35a	5 p. c.
“ stereotypes, electrotypes and celluloids for....	328	152c	$\frac{3}{4}$ c. p. sq. in.
Boot laces of any material.....	196	46a	30 p. c.
“ and shoe counters made from leather board	260	272a	$\frac{1}{2}$ c. p. pair.
Boots , wire of iron or steel, Nos. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, when imported by manufacturers of boots to be used for such purpose only in their own factories.....	1003	328c	Free.
“ brass and copper wire twisted, when imported by manufacturers for use in their own factories in the manufacture of.....	1001	319c	Free.
“ cotton netting for the lining of.....	249	134c	10 p. c.
“ India rubber, with tops or uppers of cloth or of material other than rubber....	252	77c	35 p. c.
“ “ N.E.S.....	253	78c	25 p. c.
“ “ N.E.S.....	251	217c	25 p. c.
“ prunella for.....	249	134c	10 p. c.
“ woollen netting for the lining of.....	250	135c	25 p. c.
Boracic acid	776	552a	Free.
Boral , coco, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
Borax , in bulk, not less than 25 lbs., ground or unground	775	246c	Free.
Borders , bronze, for wall paper, rolls of 8 yards or under, in proportion for greater lengths.....	311f	118c	14c. p. roll.
“ coloured, for wall paper, rolls of 8 yds. or under, in proportion for greater lengths.....	311e	118c	6c. p. roll.
“ embossed, for wall paper, rolls of 8 yds. or under, in proportion for greater lengths.....	311g	118c	15c. p. roll.
Border and ruled papers.....	320	110b	35 p. c.
Borers , black diamonds for	828	268c	Free.
Bort or diamond dust.....	828	268c	Free.
Botanical specimens	887	247c	Free.
Bottles in which goods are packed and being the same as those in which the goods are commonly placed for home consumption shall, in all cases, N.O.P., if containing goods subject to an <i>ad valorem</i> duty, or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain		Sec. 8 Tariff Act.	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, N.O.P., shall be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed on original cost or value.....		Sec. 8 Tariff Act.	20 p. c.
“ containing free goods shall be charged with a duty of 20 per cent <i>ad valorem</i>		Sec. 8 Tariff Act.	20 p. c.
“ glass	281	60c	30 p. c.
Bottoms of tanks, N.O.P., imported direct without transshipment (Tariff change, 24th June, 1891. See memo. 516 B).....	1010	Sec. 2e	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Bottoms of tanks, N.O.P., not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....			Free.
“ of tanks, testing between 40 and 56 degrees (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B); the package (when of wood) in which imported to be exempt from duty.....	81a	2f	1½c. p. gall.
“ of tanks, testing less than 40 degrees (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592B); the package (when of wood) in which imported to be exempt from duty.....	81b	2f	1½c. p. gall. & 1c. additional p. degree or fraction under 40 dgs.
Bound printed music.....	310	41a	10c. p. lb.
Bowls , steel, for cream separators.....	993	176b	Free.
Boxed paper.....	320	110b	35 p. c.
Boxes , glove, fancy.....	518	18c	35 p. c.
“ handkerchief, fancy.....	518	18c	35 p. c.
“ hat.....	543	169c	30 p. c.
“ work, fancy.....	518	18c	35 p. c.
Boxwood , lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
Bracelets , other than jewellery.....	197	87c	30 p. c.
Braces or suspenders, and parts thereof.....	247	20c	35 p. c.
Braided cords, cotton.....	194	42c	30 p. c.
Brads , cut, not exceeding 16 oz. to the thousand.....	377	83b	2c. p. 1000.
“ exceeding 16 oz. to the thousand.....	377	84b	2c. p. lb.
Braids	197	87c	30 p. c.
“ of hair.....	197	87c	30 p. c.
“ woollen or worsted yarns, genapped, dyed and finished, imported by manufacturers of braids for use only in their own factories in the manufacture of.....	963	331c	Free.
“ yarn spun from hair of the angora or alpaca goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs.....	1204	O. C. Nov. 18, '86	Free.
Brandy (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	130c	9c	\$2.12½ p. gall.
“ artificial (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130c	9c	\$2.12½ p. gall.
“ imitations of (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130c	9c	\$2.12½ p. gall.
Brass burrs.....	336	216c	35 p. c.
“ covered iron tubing, not over 1½ in. in diameter, cut in lengths for manufacture of bedsteads, when imported for the manufactures of iron bedsteads to be used for such purpose only, in their own factories, until such time as the said article is manufactured in Canada.....	1215	O. C. July 5, '90	Free.
“ cups, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories.....	1203	O. C. Sept. 23, '86	Free.
“ in bars.....	334	7b	10 p. c.
“ in bolts.....	334	7b	10 p. c.
“ in strips for printers' rules, not finished.....	335	19c	15 p. c.
“ in strips or sheets less than 4 ins. wide.....	335	19c	15 p. c.
“ in sheets or plates not less than 4 ins. wide.....	850	248c	Free.
“ nails.....	336	216c	35 p. c.
“ old scrap.....	850	248c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
Brass ribs for umbrellas, sunshades and parasols, imported by manufacturers for use in their factories in manufacturing umbrellas, sunshades or parasols only	990	323c	Free.
“ rods, rolled, round wire, under $\frac{1}{2}$ inch in diameter, when imported by wire manufacturers for making wire in their factories	988	281c	Free.
“ rivets	336	21c	35 p. c.
“ screws, N. O. P.	380	131b	35 p. c.
“ manufactures, N. E. S.	337	50a	30 p. c.
“ tubing, drawn, plain and fancy	334	7b	10 p. c.
“ wire	426	196c	15 p. c.
“ wire cloth	424	466a	20 p. c.
“ wire, twisted, when imported by manufacturers to be used in the manufacture of boots and shoes in their own factories	1001	319c	Free.
Breadstuffs , grain, flour and meal, when damaged by water in transitu, appraised value to be ascertained as provided by sections 8, 71, 72, 73, 74, 75 and 76 of “The Customs Act”	30	52a	20 p. c. upon the appraised value.
“ barley	31	53a	15c. p. bush.
“ beans	32	62a	15c. p. bush.
“ buckwheat	33	54a	10c. p. bush.
“ buckwheat meal or flour	34	63a	$\frac{1}{2}$ c. p. lb.
“ Indian corn	35	55a	$7\frac{1}{2}$ c. p. bush.
“ corn meal	36	64a	40c. p. brl.
“ macaroni and vermicelli	37	96b	2c. p. lb.
“ oats	38	56a	10c. p. bush.
“ oatmeal	39	65a	$\frac{1}{2}$ c. p. lb.
“ pease	40	61a	10c. p. bush.
“ rye	41	59a	10c. p. bush.
“ rye flour	42	66a	50c. p. brl.
“ rice, uncleaned, unhulled or paddy	43	21c	$17\frac{1}{2}$ p. c.
“ rice	44	124b	$1\frac{1}{4}$ c. p. lb.
“ rice and sago flour	45	68a	2c. p. lb.
“ wheat	46	60a	15c. p. bush.
“ wheat flour	47	22c	75c. p. brl.
Breeding oysters imported for the purpose of being planted in Canadian waters	715	306c	Free.
Bricks , fire, for use exclusively in processes of manufactures	973	249c	Free.
Brick , for building	441	69a	20 p. c.
Bridge plate of rolled iron or steel, not less than $\frac{3}{8}$ in. thick, nor less than 15 ins. wide, imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only	367	53b	$12\frac{1}{2}$ p. c.
Bridges , iron	368	54b	$1\frac{1}{4}$ c. p. lb., but not less than 35 p. c.
Bright varnish for ships' use	892	795a	Free.
Brilliant s, uncoloured cotton fabrics	182	208c	25 p. c.
Brim moulds for gold beaters	754	559a	Free.
Brimstone crude, or in roll or flour	777	558a	Free.
Brine , citron rinds in	875	257c	Free.
“ lemon “	876	286c	Free.
“ orange “	877	296c	Free.
“ pork, barrelled in, made from the sides of heavy hogs after the hams and shoulders are cut off, and containing not more than 16 pieces to the barrel of 200 lbs. weight—barrel containing same to be free of duty	4	101c	$1\frac{1}{4}$ c. p. lb.
Bristles	722	556a	Free.
“ metal in pigs and bars	849	557a	Free.
“ metal, manufactures of, not plated	333	70a	25 p. c.
British copyright works, also copyrighted in Canada, reprints of	1101	814a	Prohibited.
“ copyright works, reprints of	302	34a	15 p. c. and $12\frac{1}{2}$ p. c.
“ gum	21	8b	1c. p. lb.

	Depart- mental Number	Acts Number.	Duty.
<i>B—Continued.</i>			
British subjects dying abroad, but domiciled in Can- ada, personal and household effects of, not merchandise	704	525a	Free.
Bromine	779	560a	Free.
Bronze borders, for wall papers, rolls of 8 yds. or under; greater lengths in proportion.	311f	118c	14c. p. roll.
“ phosphor, in bars	348	343a	10 p. c.
“ “ blocks	348	343a	10 p. c.
“ “ sheets	348	343a	10 p. c.
“ “ wire	348	343a	10 p. c.
Bronzes, coloured, wall paper, rolls of 8 yds. or under; greater lengths in proportion	311e	118c	6c. p. roll.
“ embossed, wall paper, rolls of 8 yds. or under; greater lengths in proportion.	311d	118c	8c. p. roll.
“ single print, wall paper, rolls of 8 yds. or under; greater lengths in proportion.	311c	118c	6c. p. roll.
Broom corn	888	561a	Free.
Brooms, wooden	506	198c	25 p. c.
Brown blanks, wall paper, on plain ungrounded paper, rolls of 8 yards or under; greater lengths in proportion	311a	118c	2c. p. roll.
“ earthenware, or the same if decorated, printed or sponged	277	28b	35 p. c.
“ stoneware, or the same if decorated, printed or sponged	277	28b	35 p. c.
“ soap, common, not perfumed	17	384a	1½c. p. lb.
“ sugar candy	79	160c	1½c. p. lb. and 35 p. c.
Brushes, wooden	506	198c	25 p. c.
Brussels carpets	223	201c	25 p. c.
Buchu leaves	899	562a	Free.
Buck leather, when imported by glove manufacturers for use in their factories in the manu- facture of gloves, tanned or dressed, coloured or uncoloured. (Tariff change, 6th July, 1892. <i>See memo. 563 B</i>)	264	4f	10 p. c.
Buckle clasps, steel of No. 12 to 30 gauge inclusive, but not thinner, when imported by manu- facturers to be used in the manufacture of such articles only, in their own factories	1000	329c	Free.
Buckram for the manufacture of hat and bonnet shapes	954	563a	Free.
Buckthorn fencing, iron or steel	421	233a	1½c. p. lb.
“ strip fencing, steel strip for, when imported into Canada by manufacturers of buck- thorns and plain strip fencing, upon the importer in each case making oath in terms as follows:—“I, the undersigned importer of the steel strip mentioned in this entry, do hereby sol- emnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially im- ported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid.”	1202	O.C. July 17, '86	Free.
Buckwheat	33	54a	10c. p. bush.
“ meal or flour	34	63a	¾c. p. lb.
Buggies costing less than \$50	481	11b	\$10 each and 20 p. c.
“ costing \$50 and less than \$100	481	11b	\$15 each and 20 p. c.
“ costing \$100 or over	481	12b	35 p. c.
Builders' hardware, N. E. S.	390	81c	35 p. c.
Building brick	441	69a	20 p. c.
“ plans	308	111c	20 p. c.
“ stone, rough, not hammered or chiselled, except marble from the quarry	464	414a	\$1 p. ton of 13 c. ft.

	Depart- mental Number	Acts Number.	Duty.
B--Concluded.			
Building stone, dressed, except marble.....	465	223c	30 p.c.
Bulbs, flower, of all kinds.....	942	333c	Free.
Bulk alizarine and artificial alizarine, not less than 1 lb weight.....	801	235c	Free.
“ alum in, ground or unground.....	769	232c	Free.
“ aniline dyes in, not less than 1 lb.....	801	235c	Free.
“ borax in, not less than 25 lbs., ground or un- ground.....	775	246c	Free.
“ catsups and sauces.....	90	139c	30c. p. gall. and 20 p. c.
“ cement in.....	444	90a	9c. p. bush.
“ coal tar dyes in, not less than 1 lb.....	801	235c	Free.
“ compressed yeast in, not less than 50 lbs.....	55	205c	4c. p. lb.
“ fine salt in (Tariff change, 24th June, 1891. See memo. 516 B).....	458	12c	5c. p. 100 lbs.
“ lemons in.....	113	107b	\$1.60 p. 1,000.
“ oranges in.....	113	107b	\$1.60 p. 1,000.
“ oysters, shelled.....	659	497a	10c. p. gall.
“ pickles in vinegar or in vinegar and mustard.....	88	129c	35c. p. gall.
“ “ brine or salt.....	88	129c	25c. p. gall.
“ vaseline and similar preparations of petroleum in.....	174	454a	4c. p. lb.
Bullion fringe.....	867	250c	Free.
“ gold or silver, in bars, blocks or ingots.....	867	250c	Free.
Burgundy pitch.....	889	565a	Free.
Burnt cement, unground.....	442	88a	7½c. p. 100 lbs.
Burrs, brass.....	336	216c	35 p.c.
“ copper.....	336	216c	35 p.c.
Burr stones, rough, in blocks, unmanufactured, not bound up or prepared for binding into mill- stones.....	824	251c	Free.
Bushes, blackberry.....	500	174c	1c. each.
“ gooseberry.....	498	172c	1c. each.
“ raspberry.....	500	174c	1c. each.
“ rose, costing 20 cents and less.....	501	175c	3c. each.
Busks, spoon, for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth.....	402	79c	5c. p. lb. and 30 p.c.
“ for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth.....	402	79c	5c. p. lb. and 30 p.c.
Butter.....	58	71a	4c. p. lb.
Button lac-dye.....	816	678a	Free.
“ covers, crozier.....	515	73a	10 p.c.
Buttons, lastings, mohair cloth, or other manufac- tures of cloth when imported by manu- factures of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively—these conditions to be ascer- tained by special examination by the proper officer of customs, and so certified on the face of each entry.....	1201	O.C. Nov. 6, '85.	Free.
“ composition.....	512	24c	5c. p. gr. and 20 p.c.
“ of hoof.....	512	24c	5c. p. gr. and 20 p.c.
“ of horn.....	513	23c	10c. p. gr. and 20 p.c.
“ of rubber.....	512	24c	5c. p. gr. and 20 p.c.
“ of vegetable ivory.....	513	23c	10c. p. gr. and 20 p.c.
“ of vulcanite.....	512	24c	5c. p. gr. and 20 p.c.
“ all other, N.E.S.....	514	10b	25 p.c.
Butts and hinges, N.E.S.....	390	81c	35 p.c.
“ jute.....	910	671a	Free.
C			
Cabinet furniture, finished or in parts.....	488	176a	35 p. c.
“ makers' hardware, N.E.S.....	390	81c	35 p. c.
“ organs, viz. :—Reed organs having not more than two sets of reeds.....	536	321a	\$10 each and 15 p. c.

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Cabinet, organ, reed organs having over two and not over four sets of reeds	536	321a	\$15 each and 15 p. c.
“ “ reed organs having over four and not over six sets of reeds	536	321a	\$20 each and 15 p. c.
“ “ reed organs having over six sets of reeds	536	321a	\$30 each and 15 p. c.
“ “ sets of, or parts of sets of reeds for	537	322a	25 p. c.
Cabinets of coins	865	253c	Free.
Cables, electric light, telephone and telegraph	544	162c	25 p. c.
Cacti (florist stock)	942	333c	Free.
Cages, bird	419	215c	35 p. c.
Cake, alum	770	233c	Free.
“ cotton seed	946	294c	Free.
“ mustard	51	300a	20 p. c.
“ oil	946	294c	Free.
“ oil, meal	946	294c	Free.
“ palm nut	946	294c	Free.
“ saffron	906	749a	Free.
“ salt, crude	787	310c	Free.
“ yeast, in packages of one pound or more, weight of package to be included in weight for duty	56	203d	6 c. p. lb.
“ yeast, in packages of less than one pound, weight of package to be included in weight for duty	57	204c	8 c. p. lb.
Calcined plaster of Paris	454	351a	15c. p. 100 lbs. or 45c. p. brl. of not over 300 lbs.
“ fireproofs	152	116c	30 p. c.
“ ochres	152	116c	30 p. c.
“ ochrey earths	152	116c	30 p. c.
“ oxides	152	116c	30 p. c.
“ siennas	152	116c	30 p. c.
“ umbers	152	116c	30 p. c.
Calendars, advertising	303	13c	6c. p. lb. and 20 p. c.
“ stereotyped, electrotypes and celluloids for	327	151c	2c. p. sq. in.
Calf belting and upper leather, tanned but not dressed, waxed or glazed	262	94c	15 p. c.
“ “ “ dressed, waxed or glazed	262	94c	20 p. c.
Calico printing, iron liquor, solution of acetate of iron for	810	664a	Free.
“ “ red liquor, a crude acetate of aluminium prepared from pyroligneous acid, for	811	740a	Free.
“ “ copper rollers to be used in, when imported by calico printers for use in their factories, in the printing of calicoes, and for no other purpose (such rollers not being manufactured in Canada) upon the importer in each case making oath at the time of entry, in terms as follows:—I, (1) the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory. I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid	1207	O.C. Nov. 22, '87	Free.
Calumba root (medicinal)	930	304c	Free.
Cambric cloths, uncoloured cotton fabrics	182	208c	25 p. c.

(1) Name of importer. (2) Swear or affirm. (3) Me or the firm of , of which I am a member.
 (4) My or our, as the case may be.

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Cambric, muslins, uncolored cotton fabrics.....	182	208c	25 p. c.
Camwood, crushed or ground, and extract of, for dye- ing or tanning purposes.....	918	325c	Free.
Canadian copyright works, reprints of.....	1101	814a	Prohibited.
Canadian Militia, articles for, viz :—	702	160b	
“ “ arms (<i>vide</i> Regulations per O.C. 8th Nov., 1887, and 11th May, 1888).....	702	160b	Free.
“ “ military clothing (<i>vide</i> Regulations, per O.C., 8th Nov., 1887, and 11th May, 1888).....	702	160b	Free.
“ “ military stores (<i>vide</i> Regulations per O.C., 8th Nov., 1887, and 11th May, 1888).....	702	160b	Free.
“ “ munitions of war (<i>vide</i> Regulations per O.C., 8th Nov., 1887, and 11th May, 1888).....	702	160b	Free.
“ “ musical instruments for bands (<i>vide</i> Regulation per O.C., 8th Nov., 1887, and 11th May, 1888).....	702	160b	Free.
Canada plates.....	353	47b	12½ p.c.
Candied peels.....	79	160c	1¼c. p. lb. & 35 p.c.
Candles, tallow.....	14	74a	2c. p. lb.
“ paraffine wax.....	15	75a	5c. p. lb.
“ sperm.....	16	76a	25 p.c.
“ all other.....	16	76a	25 p.c.
Candy, sugar, brown.....	79	160c	1¼c. p. lb. & 35 p.c.
“ white.....	79	160c	1¼c. p. lb. & 35 p.c.
Cane juice, testing between 40 and 56 degrees; the packages (when of wood) in which im- ported to be exempt from duty (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ juice, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B)...	81b	2f	1½c. p. gall., and 1c. add'l p. degree or fraction under 40.
“ “ concentrated, testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ “ concentrated, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall., and 1c. add'l p. degree or fraction under 40.
“ “ N.O.P., imported direct without trans- shipment (Tariff change, 24th June, 1892. <i>See</i> memo. 516 B).....	1010	Sec. 2c	Free.
“ “ N.O.P., not imported direct without trans- shipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B).....			Free.
“ split or otherwise manufactured.....	484	77a	25 p.c.
“ sugar, not above No. 14 Dutch Standard in colour, imported direct without tranship- ment (Tariff change, 24th June, 1892. <i>See</i> memo. 516 B).....	1010	Sec. 2c	Free.
“ sugar, not above No. 14 Dutch Standard, not imported direct without transshipment (T. C., 30th Dec., 1892. <i>See</i> memo. 592 B)....			Free.
Canes, in the rough, not further manufactured than cut to lengths suitable for umbrella, para- sol or sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only.....	990	323c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Canes, walking, N.E.S	509	192e	25 p.c.
" bamboo reeds cut in lengths for, not further manufactured.....	883	534a	Free.
Canister powder in one pound and half pound tins....	531	196a	15c. p. lb.
Canned fruits in air-tight cans or other packages, including the cans or other packages, weighing not over 1 lb., 3c. per can or package, and 3c. additional per can or package for each pound or fraction of a pound over 1 lb. in weight—the rate to include the duty on the cans or other packages, and the weight on which duty shall be payable to include the weight of the cans or other packages.....	115	172a	3c. p. 1 lb., can or pkge.
" oysters in cans of not over one pint.	660	498a	3c. p. can.
" " " " over one pint and not over one quart.	661	499a	5c. p. can.
" " " " " over one quart.....	662	500a	5c. p. qt. or fraction of a qt.
" tomatoes and other vegetables, including corn and baked beans, in cans or other packages, weighing not over 1 lb. each, 2c. per can or package, and 2c. additional per can or package for each pound or fraction of a pound over 1 lb. in weight—and the weight of the cans or other packages to be included in the weight for duty.	96	188c	2c. p. can, and 2c. add'l p. lb. or fraction of a lb. over 1 lb.in weight
Cannon powder, in kegs and barrels.	532	195a	4c. p. lb.
Cans or packages made of tin or other material, containing fish of any kind admitted free of duty under any existing law or treaty, not over one quart in contents, one cent and a half on each can or package, and when exceeding one quart, an additional duty of one cent and a half for each additional quart or fractional part thereof....	435	78a	1½c. p. can, and over 1 qt. 1½c. add'l p. qt. or fractional part.
Canton flannel, not stained, painted or printed.....	177	122a	1c. p. s. yd. and 15 p.c.
" " dyed or coloured.....	178	44c	2c. p. s. yd. and 15 p.c.
Canvas of flax for boats and ships' sails.....	208	79a	5 p.c.
" hemp " " " " " " " "	208	79a	5 p.c.
" not less than 45 inches wide, not pressed or calendered, for the manufacture of floor oil cloth.....	964	254c	Free.
" not less than 58 inches wide, when imported by manufacturers of floor oil cloth for use in their factories.....	965	572a	Free.
" jute, not less than 58 inches wide when imported by manufacturers of floor oil cloth for use in their factories.....	965	572a	Free.
Caoutchouc, unmanufactured.. ..	893	573a	Free.
Capes, fur	274	175a	25 p.c.
Caplins	242	80a	20 p.c.
Caps, fur.....	274	175a	25 p.c.
" bands, bindings, tips and sides, and linings both tips and sides, imported by hat and cap manufacturers for use in their factories in the manufacture of. See memo. 593 B.....	1211	O. C. May 31, '90	Free.
" N.E.S.....	244	75c	30 p.c.
" iron or nickel, for whip ends, imported by manufacturers of whips for use in their factories in the manufacture of whips.....	1206	O. C. July 2, '87.	Free.
" for parasols, sunshades and umbrellas, imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of parasols, sunshades and umbrellas only.....	990	323c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Caps, percussion	529	74c	35 p.c.
Caraway seed, which is not edible and is in a crude state, and not advanced in value or condition by grinding or refining, or by any process of manufacture.	870	308c	Free.
Carbolic oil	160	307a	10 p.c.
Carbon points for electric arc lights, not exceeding 12 inches in length, in proportion for greater or less lengths	545	207c	\$2.50 per 1,000.
Carbons for electric arc lights, not exceeding 12 inches in length, in proportion for greater or less lengths	545	207c	\$2.50 per 1,000.
Carboys, glass, empty or filled.	281	60c	30 p.c.
“ N.E.S., in which goods are packed and being the same as those in which the goods are commonly placed for home consumption shall, in all cases, N.O.P., if containing goods subject to an <i>ad valorem</i> duty, or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain		Sec.8.Tariff Act.	Same rate <i>ad valorem</i> as the goods they contain.
“ N.E.S., containing goods subject to a specific duty only, N.O.P., shall be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed on original cost or value.		Sec.8.Tariff Act.	20 p.c.
“ N.E.S., containing free goods, N.O.P., shall be charged with a duty of 20 per cent <i>ad valorem</i>		Sec.8.Tariff Act.	20 p.c.
Cardamom seed, which is not edible and is in a crude state and not advanced in value or condition by grinding or refining or by any process of manufacture.	870	308c	Free.
Car axles or parts of, iron or steel, without reference to stage or manufacture.	371	66l	\$30 p. ton, but not less than 35 p.c.
“ springs of all kinds without reference to stage of manufacture.	371	66l	\$30 p. ton, but not less than 35 p.c.
“ wheel tires of steel, when in the rough.	868	288c	Free.
Cars, railway	483	84a	30 p.c.
“ “ passenger, baggage and freight, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian cars are admitted free under similar circumstances in the United States, under regulations prescribed by Controller of Customs.	980	687a	Free.
Card clothing, cotton and rubber fillets not exceeding 7 inches wide, when imported by manufacturers for the manufacture of	972	623a	Free.
“ “ —crucible cast steel wire when imported by manufacturers of card clothing for the manufacture of the said article in their own factories only.	1002	322c	Free.
“ “ machine	422	287a	25 p.c.
Cards, printed or stamped on paper, cardboard or other material, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, N.E.S	303	13c	6c. p. lb. and 20 p.c.
“ commercial, printed or lithographed.	304	16c	35 p.c.
“ pictorial show	303	13c	6c. p. lb. & 20 p.c.
“ playing.	309	42a	6c. p. pk.
Carpet mats and rugs, N.E.S.	223	201c	25 p.c.
“ bags	543	169c	30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Carpet warps, not bleached, dyed or coloured, under No. 40.....	185	127 <i>a</i>	2c. p. lb. & 15 p.c.
“ warps, bleached, dyed or coloured, under No. 40.....	185	128 <i>a</i>	3c. p. lb. & 15 p.c.
Carpets, Brussels.....	223	201 <i>c</i>	25 p.c.
“ damask.....	223	201 <i>c</i>	25 p.c.
“ druggets, printed, N.O.P.	223	201 <i>c</i>	25 p.c.
“ Dutch.....	223	201 <i>c</i>	25 p.c.
“ hemp.....	228	25 <i>c</i>	25 p.c.
“ jute.....	229	260 <i>a</i>	25 p.c.
“ jute yarn, plain, dyed or coloured, when imported by manufacturers of carpets, rugs, mats, jute webbing and cloth, for use in their factories.....	961	282 <i>c</i>	Free.
“ linings.....	228	25 <i>c</i>	25 p.c.
“ printed felts, N.O.P.....	223	201 <i>c</i>	25 p.c.
“ Smyrna.....	224	202 <i>c</i>	30 p.c.
“ squares and all other carpets, N.O.P.....	223	201 <i>c</i>	25 p.c.
“ tapestry.....	223	201 <i>c</i>	25 p.c.
“ two and three-ply ingrain, of which the warp is composed wholly of cotton, or material other than wool, worsted, hair of alpaca goat, or other like animals.....	225	478 <i>a</i>	5c. p. s. yd. & 20 p.c.
“ treble ingrain, two-ply and three-ply, composed wholly of wool.....	226	477 <i>a</i>	10c. p. s. yd. & 20 p.c.
“ Venetian.....	223	201 <i>c</i>	25 p.c.
“ other, N.O.P.....	223	201 <i>c</i>	25 p.c.
Carriage hardware, N.E.S.....	390	81 <i>c</i>	35 p.c.
“ wheels, hickory felloes, rough sawn to shape only, or rough sawn and bent to shape, when imported by manufacturers of carriage and cart wheels to be used in their own factories only in the manufacture of..	1217	O.C. July 21, '90	Free.
Carriages, children's, of all kinds.....	482	85 <i>a</i>	35 p.c.
“ buggies of all kinds, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing less than \$50.....	481	11 <i>b</i>	\$10 each and 20 p.c.
“ buggies of all kinds, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing \$50 and less than \$100.....	481	11 <i>b</i>	\$15 each and 20 p.c.
“ buggies of all kinds, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing \$100 each and over.....	481	12 <i>b</i>	35 p.c.
“ laden with merchandise, not to include circus troops nor hawkers, under regulations prescribed by the Controller of Customs.....	706	567 <i>a</i>	Free.
“ menagerie, under regulations prescribed by Controller of Customs.....	710	701 <i>a</i>	Free.
“ for travellers, not to include circus troops nor hawkers, under regulations prescribed by the Controller of Customs.....	706	567 <i>a</i>	Free.
“ (other than railway or tramway) axles and parts of, without reference to the stage of manufacture, for.....	372	65 <i>b</i>	1c. p. lb. & 30 p.c.
“ (other than railway or tramway) springs and parts of, without reference to the stage of manufacture, for.....	372	65 <i>b</i>	1c. p. lb. & 30 p.c.
“ (other than railway or tramway) axle bars, axle blanks or forgings, without reference to the stage of manufacture, for.....	372	65 <i>b</i>	1c. p. lb. and 30 p.c.
Carrot seed.....	869	321 <i>c</i>	Free.
Cartridge cases.....	529	74 <i>c</i>	35 p.c.
Cartridges, primers for the manufacture of, when such article is imported by the manufacturers of cartridges, to be used for.....			

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Cartridges—Concluded.			
such purpose only in their own factories, until such time as the said articles are manufactured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port; samples of said article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of said material	1214	O.C. July 9, '90.	Free.
“ brass cups, being rough blanks, when imported by manufacturers of cartridges for use in their own factories in the manufacture of	1203	O.C. Sept. 23, '86	Free.
“ gun, rifle and pistol	529	74c	35 p.c.
Cart wheels , hickory felloes, rough sawn to shape only, or rough sawn and bent to shape, when imported by manufacturers of carriage and cart wheels to be used in their own factories only in the manufacture of	1217	O.C. July 21, '90	Free.
Carts , farm, freight or railway, costing under \$50	481	11½	\$10 each & 20 p.c.
“ “ “ costing \$50 and less than \$100	481	11½	\$15 each & 20 p.c.
“ “ “ costing \$100 each and over	481	12½	35 p.c.
“ hand	483	84a	30 p.c.
“ pleasure, costing under \$50	481	11½	\$10 each & 20 p.c.
“ “ costing \$50 and less than \$100	481	11½	\$15 each & 20 p.c.
“ “ costing \$100 each and over	481	12½	35 p.c.
“ settlers', in use by settler at least one year before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766a	Free.
Cases , cartridge	529	74c	35 p. c.
“ clock	519	27c	35 p. c.
“ cigar and cigarette	101	26c	35 p. c.
“ cutlery and other like articles	517	182c	10c. each and 30 p. c.
“ manicure, fancy	518	18c	35 p. c.
“ perfume, fancy	518	18c	35 p. c.
“ toilet, fancy	518	18c	35 p. c.
“ show	298	178a	\$2 each and 35 p. c.
“ watch	523	194c	35 p. c.
“ watch, filled gold, composition metal for manufacture of	339	144c	10 p. c.
“ for jewels and watches	517	182c	10c. each and 30 p. c.
“ for silver and plated ware	517	182c	10c. each and 30 p. c.
“ for smokers' sets, fancy	518	18c	35 p. c.
Cashmeres , cotton yarn in cops only, made from single cotton yarns finer than No. 40, for the manufacture of selvages for cashmeres, when imported for use in their own factories by the manufacturers of	960	264c	Free.
Casings , sausage, not cleaned	726	753a	Free.
Caskets and coffins of any material	488	176a	35 p. c.
Casks in which goods are packed and being the same as those in which the goods are commonly placed for home consumption shall, in all cases N.O.P., if containing goods subject to an <i>ad valorem</i> duty, or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods,			

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Casks—Concluded.			
and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.....		Sec. 8 Tariff Act.	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, N.O.P., shall be charged with a duty of 20 p.c. <i>ad valorem</i> , to be computed on original cost or value		Sec. 8 Tariff Act.	20 p.c.
“ capable of holding liquids, containing goods free of duty, shall be charged with a duty of 20 p.c. <i>ad valorem</i>		Sec. 8 Tariff Act.	20 p.c.
“ not capable of holding liquids, when containing goods exempt from duty, shall be free		Sec. 8 Tariff Act.	Free.
Cassimeres, N.E.S., composed wholly or in part of wool, worsted, hair of alpaca goat or other like animal.....	215	209c	10c. p. lb. and 20 p. c.
Cast-iron hatters' irons.....	411	63b	\$16 p. ton but not less than 30 p. c.
“ pipe	412	64b	\$12 p. ton but not less than 35 p. c.
“ plates	411	63b	\$16 p. ton but not less than 30 p. c.
“ scrap	410	41b	\$4 per ton.
“ forks, not handled, ground nor otherwise manufactured	388	242a	10 p. c.
“ sad irons	411	63b	\$16 p. ton but not less than 30 p. c.
“ stove plates and irons.	411	63b	\$16 p. ton but not less than 30 p. c.
“ tailors' irons.....	411	63b	\$16 p. ton but not less than 30 p. c.
“ vessels.....	411	63b	\$16 p. ton but not less than 30 p. c.
Cast-steel wire, crucible, for manufacture of wire rope, pianos, card clothing and needles only, when imported by manufacturers of such articles.	1002	322c	Free.
Castings, malleable iron, N.E.S.....	408	62b	\$25 p. ton but not less than 30 p. c.
“ of iron, N.E.S.....	411	63b	\$16 p. ton but not less than 30 p. c.
“ of steel, N.E.S.	408	62b	\$25 p. ton but not less than 30 p. c.
Castile soap, white.....	19	146c	2c. p. lb.
“ “ mottled.....	19	146c	2c. p. lb.
Casts as models, for use of schools of design....	967	569a	Free.
Cat-gut strings for musical instruments	723	574a	Free.
unmanufactured	724	575a	Free.
Catsups in bottles; each bottle holding less than ½ pint shall be dutiable as containing ½ pint, and each bottle holding more than ½ pint but not more than 1 pint shall be dutiable as containing 1 pint, and each bottle holding more than 1 pint, but not more than 1 quart shall be dutiable as containing 1 quart.....	89	138c	40c. p. gall. and 20 p. c.
“ in bulk.....	90	139c	30c. p. gall. and 20 p. c.
Cattle, living.....	1	5c	30 p. c.
“ for the improvement of stock. (<i>Vide</i> regulations O.C. 8th Nov., '87).....	709	651a	Free.
“ menagerie, under regulations prescribed by Controller of Customs	710	701a	Free.
“ food, locust beans and locust bean meal for the manufacture of	873	289c	Free.
Caustic soda in drums.....	788	311c	Free.
C. C. or cream coloured ware, also the same if decorated, printed or sponged.....	277	28b	35 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Cedar logs capable of being made into shingle bolts, exported (tariff change, 13th Oct., '90. <i>See</i> memo. 412 B)	1150	816 <i>b</i>	Free for exportation.
“ shingle bolts, exported (tariff change, 13th Oct., '90. <i>See</i> memo. 412 B)	1150	816 <i>b</i>	Free for exportation.
“ red, lumber and timber planks and boards of, rough sawn or split only.	941	287 <i>c</i>	Free.
“ Spanish, lumber and timber planks and boards of, rough sawn or split only.	941	287 <i>c</i>	Free.
Celluloid collars.	233	34 <i>c</i>	24 <i>c.</i> p. doz. and 30 p. c.
“ cuffs.	234	47 <i>c</i>	4 <i>c.</i> p. pr. and 30 p. c.
“ cylinders moulded, coated with tinfoil or not, but not finished or further manufactured (O.C. 5th July, '90)	526	86 <i>a</i>	10 p. c.
“ in balls, moulded, coated with tinfoil or not, but not finished or further manufactured (O.C. 5th July, '90)	526	86 <i>a</i>	10 p. c.
“ in sheets, and lumps, blocks or balls in the rough.	756	255 <i>c</i>	Free.
“ moulded into sizes for handles of knives and forks, not bored or otherwise manufactured.	526	86 <i>a</i>	10 p. c.
Celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, N.E.S., and matrices or copper shells of the same.	327	151 <i>c</i>	2 <i>c.</i> p. sq. in.
“ of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.	328	152 <i>c</i>	$\frac{2}{3}$ <i>c.</i> p. sq. in.
“ of newspaper columns, and bases for the same, composed wholly or in part of metal or celluloid.	329	153 <i>c</i>	$\frac{3}{4}$ <i>c.</i> p. sq. in.
“ of newspaper columns, matrices or copper shells of.	329	153 <i>c</i>	2 <i>c.</i> p. sq. in.
Cement, burnt and unground.	442	88 <i>a</i>	$\frac{7}{8}$ <i>c.</i> p. 100 lbs.
“ hydraulic or water lime, ground (including barrels)	443	89 <i>a</i>	40 <i>c.</i> p. brl.
“ in bulk or bags.	444	90 <i>a</i>	9 <i>c.</i> p. bush.
“ Portland or Roman.	445	91 <i>a</i>	Rates as on other cement.
“ stone.	446	154 <i>c</i>	\$1 p. ton of 13 cubic ft.
Cent, half-penny sterling equivalent to, referring to Dept. No. 216.	216	158 <i>b</i>	
Centres, rawhide, for whips, imported by whip manufacturers for use in the manufacture of whips in their own factories.	1206	O.C. July 2, '87	Free.
Chains, iron or steel, over $\frac{9}{16}$ of an inch in diameter.	378	249 <i>a</i>	5 p. c.
“ of hair.	197	87 <i>c</i>	30 p. c.
Chalk stone, ground or unground.	825	256 <i>c</i>	Free.
Chamomile flowers.	903	578 <i>a</i>	Free.
Champagne in bottles of not more than 1 qt., but more than $\frac{1}{2}$ pt. (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)	132	10 <i>c</i>	\$3.30 p. doz. and 30 p. c.
“ in bottles of not more than 1 pt., but more than $\frac{1}{2}$ pt. (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)	132	10 <i>c</i>	\$1.65 p. doz. and 30 p. c.
“ in bottles of $\frac{1}{2}$ pt. each or less (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)	132	10 <i>c</i>	82 <i>c.</i> p. doz. and 30 p. c.
“ in bottles of over 1 qt. shall pay \$3.30 p. doz., and at rate of \$1.65 p. gall. for all over 1 qt. per bottle, qts. and pts. in each case, old wine measure. (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)	132	10 <i>c</i>	\$3.30 p. doz. & \$1.65 p. gal. over 1 qt. and 30 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Channels of rolled iron or steel, weighing not less than 25 lbs. per lineal yard.	366	52b	12½ p.c.
“ of rolled iron or steel, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½ c. p. lb. and 10 p.c.
“ of rolled iron or steel (made by Kloman process) when imported by bridge manufacturers, to be used in the manufacture of iron and steel bridges only.	367	53b	12½ p.c.
Charitable purposes, donations of clothing for.	957	588a	Free.
Charts, admiralty.	757	228c	Free.
“ astronomical, N.E.S.	306	14c	20 p.c.
“ geographical, N.E.S.	306	14c	20 p.c.
“ topographical, N.E.S.	306	14c	20 p.c.
Checked lawns, uncoloured cotton fabrics.	182	208c	25 p.c.
“ shirtings (cotton).	178	44c	2c. p. sq. yd. and 15 p.c.
“ winceys (cotton) over 25 inches wide.	184	464a	2c. p. sq. yd. and 15 p.c.
Checks, muslin apron, uncoloured cotton fabrics.	182	208c	25 p.c.
Cheese	59	92a	3c. p. lb.
Chemically prepared albumenized paper for photographers' use	299	126c	25 p.c.
Cheques, unsigned	304	16c	35 p.c.
Cherries.	109	55c	1c. p. qt.
Cherry heat welding compound	780	579a	Free.
“ lumber and timber planks and boards, rough sawn or split only.	941	287c	Free.
“ trees of all kinds.	493	180c	4c. each.
Chestnut lumber and timber planks and boards, rough sawn or split only	941	287c	Free.
Chicory, raw or green	64	93a	3c. p. lb.
“ and other roots or vegetables, used as substitutes for coffee, kiln dried, roasted or ground.	65	94a	4c. p. lb.
Children's carriages.	482	85a	35 p.c.
Chimney linings, glazed or unglazed.	279	50c	35 p.c.
“ vents	279	50c	35 p.c.
Chimneys for lamps.	283	61c	30 p.c.
China or Cornwall stone, ground or unground.	825	256c	Free.
“ ware.	275	95a	30 p.c.
Chloralum.	770	233c	Free.
Chlorate of potash, in crystals, when imported for manufacturing purposes only.	956	332c	Free.
Chloride of aluminium.	770	233c	Free.
“ lime	821	582a	Free.
“ soda	788	311c	Free.
“ zinc.	439	483a	5 p.c.
Chocolate, not sweetened	66	31c	4c. p. lb.
“ containing sugar.	67	32c	5c. p. lb.
Chopping axes	392	143b	\$2 p. doz. and 10 p.c.
Chromos.	303	13c	6c. p. lb. and 20 p.c.
Chromotypes.	303	13c	6c. p. lb. and 20 p.c.
Chronometers for ships	861	583a	Free.
Church bells, imported by and for the use of churches.	950	242c	Free.
Churches, communion plate imported by and for the use of.	951	261c	Free.
Churns, earthenware and stoneware.	276	27b	3c. p. gall. of capacity.
“ wooden.	506	198c	25 p.c.
Cicuta, conium	904	596a	Free.
Cider, not clarified or refined	125	97a	5c. p. I. gall.
“ clarified or refined	126	96a	10c. p. I. gall.
Cigarette cases.	101	26c	35 p.c.
“ holders.	101	26c	35 p.c.
Cigarettes, weight of cigarettes to include weight of paper covering.	98	13b	\$2 p. lb. and 25 p.c.
Cigar cases.	101	26c	35 p.c.
“ holders.	101	26c	35 p.c.
Cigars.	98	13b	\$2 p. lb. and 25 p.c.
Cinnabar	781	585a	Free.
Cinchona bark	914	584a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Cistern pumps	407	243a	35 p.c.
Citron rinds in brine	875	257c	Free.
Clarified cider	126	96a	10c. p. I. gall.
Clasps, corset, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ spoon, for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ buckle, steel of No. 12 to 30 gauge inclusive, but not thinner, when imported by manu- facturers of, to be used in the manufac- ture of such articles only in their own factories	1000	329c	Free.
Clay, pipe, unmanufactured	839	299c	Free.
“ fire	838	619a	Free.
Clays	837	258c	Free.
Cleaned hair, not curled or otherwise manufactured ..	728	279c	Free.
“ mosses	921	293c	Free.
“ seaweed	921	293c	Free.
Cliff stone, ground or unground	825	256c	Free.
Clippings, paper	751	301c	Free.
“ of wrought steel plate or sheet, as cut at the rolling mills or ship-yards, fit only to be re-rolled and to be used for such purpose only	358	212c	30 p.c.
“ of wrought iron plate or sheet, as cut at the rolling mills or ship-yards, fit only to be re-rolled and to be used for such purpose only	358	212c	30 p.c.
Cloaks, fur	274	175a	25 p.c.
Clock cases	519	27c	35 p.c.
“ movements, other than for tower clocks, com- plete or in parts	520	28c	10 p.c.
“ springs, other than for tower clocks	520	28c	10 p.c.
“ springs, steel of No. 20 to 30 gauge inclusive, but not thinner, imported by the manufac- turers for the manufacture of clock springs in their own factories	995	312c	Free.
Clocks	519	27c	35 p.c.
Cloth, bookbinders'	323	17c	10 p.c.
“ cotton tennis, dyed or coloured	178	44c	2c. p. sq. yd. and 15 p.c.
“ felt, N. E. S., composed wholly or in part of wool, worsted, hair of alpaca goat or other like animal	215	209c	10c. p. lb. and 20 p.c.
“ horse collar, composed wholly or in part of wool, worsted, hair of alpaca goat or other like animal	215	209c	10c. p. lb. and 20 p. c.
“ jute, jute yarn, plain, dyed or coloured, for the manufacture of, when imported by manufac- turers for use in their factories	961	282c	Free.
“ jute, as taken from the loom, not pressed, mangled, calendered, nor in any way finished, not less than 40 ins. wide, imported by manufacturers of jute bags for use in their own factories	962	673a	Free.
“ manufactures of, when imported by manufactur- ers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclus- ively—these conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry	1201	O. C. Nov. 6, '85	Free.
“ mohair, when imported by manufacturers of but- tons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to			

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Cloth—Concluded.			
be fit for covering buttons exclusively— these conditions to be ascertained by special examination by the proper officer of cus- toms, and so certified on the face of each entry	1201	O. C. Nov. 6, '85	Free.
“ oil, in the piece, cut or shaped, enamelled, stamped, oiled, painted, or printed, India- rubbered, flocked or coated, N.O.P.	231	109c	5c. p. sq. yd. & 15 p. c.
“ oil, floor.	230	164b	5c. p. sq. yd. & 20 p. c.
“ “ canvas not less than 45 in. wide, not pressed or calendered, for the manu- facture of	964	254c	Free.
“ “ canvas, jute canvas not less than 58 ins. wide, for the manufacture of, imported by manufacturers for use in their factories.	965	572a	Free.
“ paper, union collar, in rolls or sheets, not glossed or finished.	317	120c	20 p. c.
“ paper, union collar, in rolls or sheets, glossed or finished.	318	121c	25 p. c.
Clothes wringers.	389	15b	\$1 each and 30 p. c.
Clothing, machine card	422	287a	25 p. c.
“ card, fillets of cotton and rubber, not more than 7 ins. wide, when imported by and for the use of manufacturers of	972	623a	Free.
“ card, crucible cast steel wire for the manu- facture of, imported by manufacturers of card clothing for use in their own fac- tories	1002	322c	Free.
“ donations of, for charitable purposes.	957	588a	Free.
“ horse, shaped, N.O.P.	239	29c	30 p. c.
“ horse, shaped, composed wholly or in part of wool, worsted, hair of alpaca goat or other like animal, made by tailor, seam- stress or manufacturer, N.O.P.	240	200c	10c. p. lb. and 25 p. c.
“ India rubber, N.E.S.	255	225c	35 p. c.
“ made of cotton or other material, N.O.P., (made up by seamstress or tailor).	232	17b	35 p. c.
“ military, imported by and for the use of the Army.	701	161b	Free.
“ military, for the use of the Canadian militia (vide O.C. 8th Nov., 1887, and 11th May, 1888).	702	160b	Free.
“ naval, imported by and for the use of the Navy.	701	161b	Free.
“ ready-made, composed wholly or in part of wool, worsted, hair of alpaca goat or other like animal, made up by tailor, seamstress or manufacturer, N.O.P.	240	200c	10c. p. lb. and 25 p. c.
“ tarpaulin, plain or coated with oil, paint, tar or other composition	232	17b	35 p. c.
“ waterproof, India rubber surfaced	254	226c	10c. p. lb. and 25 p. c.
“ “ made so with India rubber, N.E.S.	255	225c	35 p. c.
Cloths, cambric, uncoloured cotton fabrics.	182	208c	25 p. c.
“ bolting, not made up.	753	546a	Free.
“ composed wholly or in part of wool, worsted, hair of alpaca goat and like animals, N.E.S.	215	209c	10c. p. lb. and 20 p. c.
“ Italian, cotton yarns, unbleached, bleached or dyed, not coarser than No. 40, for use in the manufacture of.	959	263c	Free.
“ Italian, cotton yarns in cops only, made from single cotton yarns finer than No. 40, for the manufacture of selvages for Italian cloths, when imported by manufacturers of Italian cloths for use in their own factories	960	264c	Free.
Coal, anthracite.	834	259c	Free.
“ anthracite, dust.	834	259c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Coal, bituminous	447	102a	60c. p. ton of 2,000 lbs.
“ bituminous, dust (<i>vide</i> definition, O.C., 7th June, 1883)	448	103a	20 p.c.
“ oil, refined, distilled or purified, N.E.S.	166	306a	7½c. p. Imp. gall.
“ illuminating, costing more than 30c. p. gall. .	165	213c	25 p.c.
“ pitch	449	104a	10 p.c.
“ products of, N.E.S.	166	306a	7½c. p. Imp. gall.
“ oil fixtures or parts thereof.	345	179a	30 p.c.
“ tar	449	104a	10 p.c.
“ “ dyes in bulk or packages of not less than 1 lb. .	801	235c	Free.
Coarse salt, not to include salt imported from the United Kingdom or any British possession, or salt imported for the use of the sea or gulf fisheries, which shall be free of duty. (Tariff change, 24th June, '91. <i>See</i> memo. 516 B)....	457	11e	5c. p. 100 lbs.
Coated oil cloth and oiled silk in the piece, cut or shaped, N.O.P.	231	109c	5c. p. sq. yd. & 15 p.c.
“ sheet iron, thinner than No. 20 gauge	353	47b	12½ p.c.
“ tagging metal, in coils, not over 1½ in. in width, when imported by manufacturers of shoe and corset laces for use in their factories .	1005	777a	Free.
Coatings, N.E.S., composed wholly or in part of wool, worsted, hair of alpaca goat or like animal	215	209c	10c. p. lb. & 20 p.c.
Coats, fur	274	175a	25 p.c.
Cobalt, ore of	782	589a	Free.
“ oxides of, N.E.S.	822	266c	Free.
Cochineal	808	590a	Free.
Cocoa beans, not roasted, crushed or ground.....	872	260c	Free.
“ shells and nibs, not roasted, crushed or ground	872	260c	Free.
“ mats and matting	227	30c	30 p.c.
“ nuts	119	106a	\$1 p. 100.
“ “ imported from place of growth by vessel direct to a Canadian port	120	107a	50c. p. 100.
“ nut, dessicated, sweetened	121	108a	8c. p. lb.
“ nut, dessicated, not sweetened	121	108a	8c. p. lb.
“ “ oil in its natural state	947	295c	Free.
“ paste, not sweetened	66	31c	4c. p. lb.
“ “ containing sugar	67	32c	5c. p. lb.
“ preparations of, not sweetened	66	31c	4c. p. lb.
“ “ containing sugar	67	32c	5c. p. lb.
Coco-boral lumber and timber planks and boards, rough sawn or split only	941	287c	Free.
Cocoon, silk raw or reeled from, not being doubled, twisted or advanced in manufacture in any way..	752	759a	Free.
Cocoons, silk	752	759a	Free.
Cod liver oil, medicated	161	308a	20 p.c.
Coffee, chicory or other root or vegetable, kiln-dried, roasted or ground, as substitutes for	65	94a	4c. p. lb.
“ condensed with milk, not sweetened	70	161c	35 p.c.
“ “ sweetened	79	160c	1½c. p. lb. & 35 p.c.
“ extracts and substitutes therefor of all kinds ..	63	33c	5c. p. lb.
“ green, from the United States	60	111a	10 p.c.
“ “ except as hereinbefore provided	879	592a	Free.
“ ground, from the United States	61	112a	3c. p. lb. & 10 p.c.
“ “ N.E.S.	62	113a	3c. per lb.
“ imitations of, N.E.S.	62	113a	3c. per lb.
“ roasted, from United States	61	112a	3c. per lb. and 10 p. c.
“ “ N.E.S.	62	113a	3c. per lb.
“ substitutes for, N.E.S.	62	113a	3c. per lb.
Coffins of any material	488	176a	35 p.c.
Cogged ingots, steel, N.O.P., valued at 4 c. or less per lb.	360	56b	30 p. c., but not less than \$8 per ton.
“ ingots, steel, N.O.P., of greater value than 4 c. per lb.	360	57b	12½ p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Coils, tagging metal in, plain, japanned or coated, not over 1½ ins. wide, when imported by manufacturers of shoe and corset laces, for use in their factories	1005	777a	Free.
Coin, base or counterfeit.	1102	815a	Prohibited.
Coins, cabinets of	865	253c	Free.
“ gold and silver (except U. S. silver coin).	866	593a	Free.
Coir	749	595a	Free.
“ yarn	749	595a	Free.
Coke	450	114a	50c. per ton of 2,000 lbs.
“ gas (product of gas works) when used in Canadian manufactures only.	835	276c	Free.
Cold rolled, cold hammered, or polished iron or steel bars, rods, strips or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, in addition to the ordinary process of hot rolling or hammering	361	59b	½c. per lb. additional torates imposed on said materials as produced by ordinary process.
Collar cloth, union paper, in rolls or sheets, not glossed or finished	317	120c	20 p.c.
“ cloth, union paper, in rolls or sheets, glossed and finished	318	121c	25 p. c.
Collars, lace	197	87c	30 p. c.
“ cotton	233	34c	24c. per doz. and 30 p.c.
“ celluloid	233	34c	24c. per doz. and 30 p.c.
“ linen	233	34c	24c. per doz. and 30 p.c.
“ xylonite	233	34c	24c. per doz. and 30 p.c.
“ xyolite	233	34c	24c. per doz. and 30 p.c.
Collections of antiquities	865	253c	Free.
“ medals	865	253c	Free.
Colleges, philosophical instruments and apparatus, such as are not manufactured in Canada, imported by and for use in	985	722a	Free.
“ pictorial illustrations of insects, &c., imported by and for the use of	986	723a	Free.
Collodion, N.E.S.	159	151b	20c. per gall. and 25 p.c.
Cologne water, in bottles or flasks, weighing not more than 4 oz. (Tariff change, 24th June, 1891. See memo. 516 B.)	130c	9c	50 p. c.
“ “ in bottles, flasks and other packages, weighing more than 4 oz. (Tariff change, 24th June, 1891. See memo. 516 B.)	130c	9c	\$2.12½ per gall. & 40 p.c.
Coloured bronzes, wall paper, in rolls of 8 yds. or under, greater lengths in proportion.	311c	118c	6c. per roll.
“ borders, wall paper, in rolls of 8 yds. or under, greater lengths in proportion.	311c	118c	6c. per roll.
“ cotton denims	178	44c	2c. p. sq. yd. & 15 p.c.
“ cotton bed-tickings	178	44c	2c. p. sq. yd. & 15 p.c.
“ cotton or canton flannels	178	44c	2c. p. sq. yd. & 15 p.c.
“ cotton tennis cloth	178	44c	2c. p. sq. yd. & 15 p.c.
“ drillings, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ ducks and drills, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ flannelettes, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ gingham, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ plaids, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ zephyrs, striped, cotton	178	44c	2c. p. sq. yd. & 15 p.c.
“ cotton warps under No. 40	185	128a	3c. p. lb. & 15 p.c.
“ cotton carpet warps and cotton yarns under No. 40	185	128a	3c. p. lb. & 15 p.c.
“ earthenware, or the same if decorated, printed or sponged	277	28b	35 p.c.
“ fabrics, woven, in whole or in part of dyed or coloured cotton yarn, or of part jute and part cotton yarn or other material, except silk, N.E.S.	180	36c	25 p.c.
“ glass, enamelled	286	63c	25 p.c.
“ glass, plain, in sheets	285	62c	20 p.c.

	Departmental Number	Acts Number.	Duty.
C—Continued.			
Coloured glass shades, not figured, painted, enamelled or engraved	284	70c	20 p.c.
“ glove leathers, imported by glove manufacturers for use in their factories in the manufacture of gloves (Tariff change, 6th July, '92. See memo., 563 B.), viz.:	264	4f	
“ antelope	264	4f	10 p.c.
“ buck	264	4f	10 p.c.
“ deer	264	4f	10 p.c.
“ kid	264	4f	10 p.c.
“ lamb	264	4f	10 p.c.
“ water-hog	264	4f	10 p.c.
“ jute yarn, when imported by manufacturers of carpets, rugs, mats, jute webbing or jute cloth, for use in their factories	961	282c	Free.
“ stoneware, or the same if decorated, printed or sponged	277	28b	35 p.c.
“ ware, cream or C.C., and the same also if decorated, printed or sponged	277	28b	35 p.c.
Colourless window glass	285	62c	20 p.c.
Colours, dry, N.E.S.	151	113c	20 p.c.
“ ground in spirits	155	117c	\$1 p. gall.
“ ground or pulped in oil or other liquids, N.E.S.	153	114c	30 p.c.
“ metallic, viz., oxides of cobalt, zinc and tin, N.E.S.	822	266c	Free.
“ water, paintings, or copies of the old masters, by artists of well-known merit	764	717a	Free.
“ water, paintings, by Canadian artists, under regulations made by Controller of Customs	765	718a	Free.
Columns, newspaper—stereotypes, electrotypes or celluloids for	329	153c	$\frac{3}{4}$ c. p. sq. in.
Combined iron and steel plates	352	58b	30 p.c.
Combing wools, class one, such as are grown in Canada	214	480a	3c. p. lb.
Combs, curry	390	81c	35 p. c.
“ for dress, of all kinds	516	35c	35 p. c.
“ for toilet, of all kinds	516	35c	35 p. c.
Comforters (cotton) for beds, not including woven quilts or counterpanes	176	21b	35 p.c.
Commercial blank forms, printed or lithographed, N.E.S.	304	16c	35 p.c.
Common sheet iron, not thinner than No. 20 gauge, N.E.S.	351	46b	\$13 p. ton.
“ sheet iron thinner than No. 20 gauge	353	47b	12 $\frac{1}{2}$ p.c.
“ window glass	285	62c	20 p.c.
Commons, House of, articles imported by and for the use of, O.C. 29th Oct., '92. (See memo. 586 B.)	702	160b	Free.
Communion plate, imported by and for the use of churches	951	261c	Free.
Compasses for ships	861	583a	Free.
Competition for prizes, animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association; (but a bond shall be first given in accordance with regulations prescribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond). (Vide Regulations of 10th February, 1885.)	708	516a	Free.
Competitions, cups or other prizes won in (vide regulations, O.C., 12th Jan., 1889)	968	252c	Free.

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Composition buttons.....	512	24c	5c. p. gross and 20 p.c.
“ metal for the manufacture of filled gold watch cases.....	339	144c	10 p.c.
“ nails and spikes.....	375	253a	20 p.c.
“ ornaments.....	518	18c	35 p.c.
Compositions , medicinal, N. O. P., liquids (being proprietary medicines).....	134	357a	50 p.c.
“ medicinal, N. O. P., all other than liquids (being proprietary medicines).....	134	357a	25 p.c.
Composite ships or vessels, iron or steel beams, sheets, plates, angles and knees for.....	977	663a	Free.
Compound , cherry heat welding.....	780	579a	Free.
Compressed yeast in packages of one pound or more, but not over 50 lbs., weight of package to be included in weight for duty.....	56	203d	6c. p. lb.
“ yeast in packages of less than one pound, weight of package to be included in weight for duty.....	57	204c	8c. p. lb.
“ yeast in bulk or mass, of not less than 50 lbs.....	55	205c	4c. p. lb.
Concentrated beet-root juice testing between 40 and 56 degrees; the package (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....	81a	2f	1½c. p. gall.
“ beet-root juice testing less than 40 degrees; the package (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....	81b	2f	1½c. p. gall. & 1c. add'l p. degree or fraction under 40.
“ beet-root juice, N. O. P., imported direct without transhipment (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2e	Free.
“ beet-root juice, N. O. P., not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....			Free.
“ cane juice testing between 40 and 56 degrees; the package (when of wood) in which imported to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....	81a	2f	1½c. p. gall.
“ cane juice testing less than 40 degrees; the package (when of wood) to be exempt from duty. (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....	81b	2f	1½c. p. gall. and 1c. add'l p. degree or fraction under 40.
“ cane juice, N. O. P., imported direct without transhipment (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2e	Free.
“ cane juice, N. O. P., not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....			Free.
“ melado, imported direct without transhipment (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2e	Free.
“ melado, not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....			Free.
“ molasses, N. O. P., imported direct without transhipment (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2e	Free.
“ molasses, N. O. P., not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....			Free.

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Concrete, N.O.P., when imported direct without transhipment (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2e	Free.
“ N.O.P., not imported direct without transhipment (Tariff change, 30th Dec., 1892. <i>See</i> memo. 592 B.).....			Free.
Concentration of sulphuric acid,—platinum wire, retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the	1004	300c	Free.
Concert grand piano-fortes.....	538	114b	\$50 each & 20 p.c.
Condensed coffee, with milk, not sweetened	70	161c	35 p.c.
“ coffee, with milk, when sweetened.....	79	160c	1½c. p. lb. & 35 p.c.
“ milk, when sweetened.....	79	160c	1½c. p. lb. & 35 p.c.
“ milk, not sweetened.....	70	161c	35 p.c.
Condensers of platinum, when imported by manufacturers of sulphuric acid, for use in their works for the manufacture or concentration of sulphuric acid.....	1004	300c	Free.
Confectionery, including sweetened gums.....	79	160c	1½c. p. lb. & 35 p.c.
“ labels for.....	395	90b	15c. p. lb. & 25 p.c.
Conium cicuta.....	904	596a	Free.
Consuls General, who are natives or citizens of the country they represent and who are not engaged in any other business or profession, articles for the personal use of.....	703	531a	Free.
Copal gum.....	936	278c	Free.
Copper, sub-acetate of, dry.....	795	798a	Free.
“ in bars.....	342	39c	10 p.c.
“ in bolts.....	342	39c	10 p.c.
“ burrs.....	336	216c	35 p.c.
“ ingots.....	342	39c	10 p.c.
“ in pigs.....	342	39c	10 p.c.
“ in sheets, less than 4 inches wide.....	343	41c	15 p.c.
“ in strips, less than 4 inches wide.....	343	41c	15 p.c.
“ in sheets or plates, not less than 4 inches wide.....	851	262c	Free.
“ nails.....	336	216c	35 p.c.
“ old.....	342	39c	10 p.c.
“ precipitate of, crude.....	852	732a	Free.
“ rivets.....	336	216c	35 p.c.
“ rods.....	342	39c	10 p.c.
“ rods, rolled round wire, under ½ inch in diameter, imported by wire manufacturers, for use in making wire in their factories.....	988	281c	Free.
“ rollers, discs or mills for engraving, imported by wall-paper manufacturers, cotton manufacturers and calico printers, for use in their factories only.....	955	330c	Free.
“ rollers for use in calico printing, when imported by calico printers for use in their factories, in the printing of calicoes, and for no other purpose (such rollers not being manufactured in Canada) upon the importer in each case making oath at the time of entry, in terms as follows:—I (1) the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory. I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid.....	1207	O.C. Nov. 22, '87	Free.

(1) Name of importer. (2) Swear or affirm. (3) Me or the firm of , of which I am a member.
 (4) My or our, as the case may be.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Copper scrap	342	39c	10 p. c.
“ sheathing, not planished or coated	342	39c	10 p. c.
“ seamless drawn tubing	342	39c	10 p. c.
“ shells for the stereotypes, electrotypes and celluloids of almanacs, calendars, illus- trated pamphlets, newspaper advertise- ments or engravings, and all other like work for commercial, trade or other pur- poses, N.E.S.	327	151c	2c. p. sq. in.
“ shells for the stereotypes, electrotypes and celluloids of books	328	152c	3c. p. sq. in.
“ shells for the stereotypes, electrotypes and celluloids of newspaper columns	329	153c	2c. p. sq. in.
“ sulphate of (blue vitriol)	793	313c	Free.
“ wirecloth	424	466a	20 p. c.
“ wire twisted, when imported by manufac- turers of boots and shoes for use in their own factories	1001	319c	Free.
“ wire	426	196c	15 p. c.
“ manufactures of, N.E.S.	344	40c	30 p. c.
Copperas	793	313c	Free.
Copyright works, Canadian, reprints of	1101	814a	Prohibited.
“ “ British, also copyrighted in Canada, reprints of	1101	814a	Prohibited.
“ “ British, reprints of	302	34a	15 p. c. and 12½ p. c.
Cordials, N.E.S. (Tariff Change, 24th June, '91. See memo. 516 B.)	130c	9c	\$2.12½ p. gall.
“ proprietary medicines, N.O.P. liquids	134	357a	50 p. c.
“ proprietary medicines, N.O.P. all other than liquids	134	357a	25 p. c.
Cordage, cotton	194	42c	30 p. c.
“ of all kinds, N.E.S.	195	43c	1¼c. p. lb. and 10 p. c.
Cord, gut, for musical instruments	723	574a	Free.
“ whip, gut and worm gut manufactured or un- manufactured for	725	640a	Free.
“ other, gut and worm gut manufactured or un- manufactured for	725	640a	Free.
Cordova leather, tanned from horse hide, and manufac- tures of	263	279a	25 p. c.
Cords	197	87c	30 p. c.
“ uncoloured cotton fabrics	182	208c	25 p. c.
“ cotton, braided	194	42c	30 p. c.
“ of hair	197	87c	30 p. c.
“ woollen or worsted yarns, when genapped, dyed and finished, imported by manufacturers of cords to be used in their own factories in the manufacture of	963	331c	Free.
Coriander seed, which is not edible and is in a crude state, and not advanced in value or con- dition by grinding or refining, or by any process of manufacture	870	308c	Free.
Corks	485	120a	20 p. c.
Cork bark, unmanufactured	939	600a	Free.
“ “ manufactures of	485	120a	20 p. c.
“ wood, unmanufactured	939	600a	Free.
“ “ manufactures of	485	120a	20 p. c.
Corn, broom	888	561a	Free.
“ horse tooth ensilage, when imported to be sown for soiling and ensilage only, under regulations to be made by Governor in Council. (<i>Vide</i> O. C. 11th June, 1890)	958	265c	Free.
“ Indian, of the varieties known as “Southern white Dent Corn” or horse tooth ensilage corn and “Western yellow Dent Corn” or horse tooth ensilage corn, when imported to be sown for soiling and ensilage, and for no other pur- pose, under regulations to be made by the Governor in Council. (<i>Vide</i> the regulations as per O. C. 11th June, 1890)	958	265c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Corn , western yellow Dent, when imported to be sown for soiling and ensilage only, under regulations to be made by Governor in Council. (<i>Vide</i> O. C. 11th June, 1890)	958	265c	Free.
“ Southern white Dent, when imported to be sown for soiling and ensilage only, under regulations to be made by Governor in Council. (<i>Vide</i> O. C. 11th June, 1890)	958	265c	Free.
“ flour and all preparations having the qualities of starch, not sweetened or flavoured; weight of packages in all cases to be included in weight for duty	71	150c	2c. p. lb.
“ flour and all preparations having the qualities of starch, sweetened or flavoured; weight of packages in all cases to be included in weight for duty	71	150c	4c. p. lb.
“ Indian	35	55a	7½c. p. bush.
“ in cans or other packages weighing not over one pound; weight of cans or other packages to be included in weight for duty	96	188c	2c. p. can or package.
“ in cans or other packages, weighing over 1 lb., 2c. per pound and 2c. additional per pound or fraction of a pound over 1 lb. in weight; weight of cans or other packages to be included in weight for duty	96	188c	2 c. p. can and 2c. add'l p. lb. or fraction.
“ pop	70	161c	35 p.c.
“ meal	36	64a	40c. p. brl.
“ starch, not sweetened or flavoured, weight of package included in weight for duty	71	150c	2c. p. lb.
“ starch, when sweetened or flavoured, weight of package included in weight for duty	71	150c	4c. p. lb.
“ syrup (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.)	78	4e	1½c. p. lb.
Corrugated wire, flattened, of iron or steel No. 13 and 14 gauge, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories	1003	328c	Free.
Corset blanks, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ busks, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ clasps, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ clasps or busks, spoon, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ laces, tagging metal in coils, plain, japanned or coated, not over 1½ inches wide, when imported for use in their factories by manufacturers of	1005	777a	Free.
“ steels, side, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ steels, other, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
“ steels, steel of No. 20 to 30 gauge inclusive, but not thinner, for the manufacture of, when imported by manufacturers for such use in their own factories	995	312c	Free.
“ wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils	402	79c	5c. p. lb. and 30 p.c.
“ wire, flat wire of steel No. 16 gauge or thinner, for the manufacture of, when imported by manufacturers for such use in their own factories	995	312c	Free.

	Depart- mental Number	Acts Number.	Duty.
C—Continued.			
Corsets and similar articles made up by the seamstress or tailor, N.O.P.	232	17b	35 p.c.
Cotswold combing wools, class one.	214	480a	3c. p. lb.
Cottonades	178	44c	2c. p. sq. yd. & 15 p.c.
Cotton and linen damask, bleached, unbleached or coloured.	206	141a	25 p.c.
“ and rubber fillets, not more than 7 inches wide, imported by and for the use of manufacturers of card clothing.	972	623a	Free.
“ bags, seamless.	200	131a	2c. p. lb. and 15 p.c.
“ “ made by the use of the needle, N.O.P.	232	17b	35 p.c.
“ batting.	185	127a	2c. p. lb. and 15 p.c.
“ batts.	185	127a	2c. p. lb. and 15 p.c.
“ bed comforters, not to include woven quilts or counterpanes.	176	21b	35 p.c.
“ bed quilts, not including woven quilts or counterpanes.	176	21b	35 p.c.
“ bed tickings, dyed or coloured.	178	44c	2c. p. sq. yd. & 15 p.c.
“ bleached, not stained, painted or printed.	177	122a	1c. p. sq. yd. & 15 p.c.
“ braided cords.	194	42c	30 p.c.
“ collars.	233	34c	24c. p. doz. and 30 p.c.
“ cordage.	194	42c	30 p. c.
“ cuffs.	234	47c	4c. p. pair and 30 p. c.
“ clothing, N.O.P.	232	17b	35 p. c.
“ cloths,—cotton yarns in cops only, made from single cotton yarns finer than No. 40, for the manufacture of selvages for cotton cloths, when imported for such use only by the manufacturers of.	960	264c	Free.
“ damask, bleached, unbleached or coloured.	206	141a	25 p. c.
“ denims, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ drillings, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ drills and ducks, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ “ bleached or unbleached, not stained, painted or printed.	177	122a	1c. p. sq. yd. and 15 p.c.
“ fabrics, uncoloured, viz.:—			
“ “ apron checks, muslin.	182	208c	25 p. c.
“ “ cambric cloths.	182	208c	25 p. c.
“ “ brilliants.	182	208c	25 p. c.
“ “ cambric muslins.	182	208c	25 p. c.
“ “ cords.	182	208c	25 p. c.
“ “ checked lawns.	182	208c	25 p. c.
“ “ diapers.	182	208c	25 p. c.
“ “ jaconet muslins.	182	208c	25 p. c.
“ “ lenos.	182	208c	25 p. c.
“ “ mosquito netting.	182	208c	25 p. c.
“ “ piques.	182	208c	25 p. c.
“ “ plain lawns.	182	208c	25 p. c.
“ “ serims.	182	208c	25 p. c.
“ “ striped lawns.	182	208c	25 p. c.
“ “ Swiss muslins.	182	208c	25 p. c.
“ “ window serims.	182	208c	25 p. c.
“ fabrics, printed or dyed, N.E.S.	181	24b	32½ p. c.
“ flannels, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ “ bleached or unbleached, not stained, painted or printed.	177	122a	1c. p. sq. yd. and 15 p.c.
“ flannelettes, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ fabrics, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for use in the manufacture of.	959	263c	Free.
“ ginghams, dyed or coloured.	178	44c	2c. p. sq. yd. and 15 p.c.
“ grey or unbleached, not stained, painted or printed.	177	122a	1c. p. sq. yd. and 15 p.c.
“ handkerchiefs, plain or printed in the piece or otherwise.	238	203a	25 p. c.
“ hatters' plush of.	738	645a	Free.
“ hose, rubber lined.	256	137c	5c. p. lb. and 15 p. c.
“ Kentucky jeans.	178	44c	2c. p. sq. yd. & 15 p.c.

C—Continued.

	Depart- mental Number	Acts Number.	Duty.
Cotton loom harness, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for the manufacture of.....	959	263c	Free.
“ manufactures, N.E.S.....	203	139a	20 p. c.
“ nettings.....	197	87c	30 p. c.
“ netting, for the lining of boots, shoes and gloves	249	134c	10 p. c.
“ pantaloon stuffs.....	178	44c	2c. p. sq. yd. & 15 p.c.
“ plaids, dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p.c.
“ plush.....	202	190c	20 p.c.
“ rags.....	751	301c	Free.
“ seamless bags.....	200	131a	2c. p. lb. and 15 p.c.
“ seed cake.....	946	294c	Free.
“ meal.....	946	294c	Free.
“ sewing thread in hanks, black, bleached or un- bleached, three and six cord.....	189	45c	12½ p.c.
“ sewing thread on spools.....	190	22b	25 p.c.
“ sheetings, bleached or unbleached, not stained, painted or printed.....	177	122a	1c. p. sq. yd. & 15 p.c.
“ shirtings, checked and striped.....	178	44c	2c. p. sq. yd. & 15 p.c.
“ shirts.....	235	134b	\$1 p. doz. and 30 p.c.
“ socks.....	236	138b	10c. p. lb. and 30 p.c.
“ stockings.....	236	138b	10c. p. lb. and 30 p.c.
“ striped zephyrs, dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p.c.
“ tennis cloth, dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p.c.
“ twine.....	191	183c	1c. p. lb. and 25 p.c.
“ unbleached, not stained, painted or printed..	177	122a	1c. p. sq. yd. & 15 p.c.
“ velvets.....	202	190c	20 p.c.
“ wadding.....	185	127a	2c. p. lb. and 15 p.c.
“ warps, under No. 40, not bleached, dyed or coloured.....	185	127a	2c. p. lb. and 15 p.c.
“ warps, under No. 40, bleached, dyed or coloured	185	128a	3c. p. lb. and 15 p.c.
“ No. 60 and finer.....	186	129a	15 p.c.
“ on beams.....	187	130a	1c. p. yd. and 15 p.c.
“ waste.....	750	598a	Free.
“ wineys, over 25 inches wide, checked striped or fancy.....	184	464a	2c. p. sq. yd. & 15 p.c.
“ wool.....	750	598a	Free.
“ yarn, knitting, under No. 40, not bleached, dyed or coloured.....	185	127a	2c. p. lb. and 15 p.c.
“ yarn knitting, under No. 40, bleached, dyed or coloured.....	185	128a	3c. p. lb. and 15 p.c.
“ yarn hosiery, under No. 40, not bleached, dyed or coloured.....	185	127a	2c. p. lb. and 15 p.c.
“ yarn hosiery, under No. 40, bleached, dyed or coloured.....	185	128a	3c. p. lb. and 15 p.c.
“ yarns, other, under No. 40, not bleached, dyed or coloured.....	185	127a	2c. p. lb. and 15 p.c.
“ yarns other, under No. 40, bleached, dyed or coloured.....	185	128a	3c. p. lb. and 15 p.c.
“ yarns not coarser than No. 40, unbleached, bleached or dyed, to be used in covering electric wires.....	959	263c	Free.
“ yarns not coarser than No. 40, unbleached, bleached or dyed, for the manufacture of cotton loom harness.....	959	263c	Free.
“ yarns not coarser than No. 40, unbleached, bleached or dyed, for use in the manufacture of Italian cloths.....	959	263c	Free.
“ yarns not coarser than No. 40, unbleached, bleached or dyed, for use in the manufacture of cotton, silk or worsted fabrics.....	959	263c	Free.
“ yarns in cops only, made from single cotton yarns finer than No. 40, to be used by manu- facturers of Italian cloths, cashmeres and cotton cloths for selvages of said cloths, only.	960	264c	Free.
“ yarn dyed or coloured, coloured fabrics woven in whole or in part from.....	180	36c	25 p.c.
Counterfeit coin	1102	815a	Prohibited.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Counters, boot and shoe, made from leather board...	260	272a	½c. p. pair.
Coupled lap-welded iron tubing, 1½ to 2 inches inclu- sive, in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations to be made by the Governor in Council.....	414	84c	20 p.c.
“ wrought iron tubing, over 2 inches in diameter.....	416	73b	15 p.c.
Coutils, when imported by corset and dress stay-makers for use in their own factories.....	179	46c	25 p.c.
Covered with paper or cloth, corset clasps, spoon clasps or busks, blanks, busks, steels; also back, bone or corset wires, cut to lengths and tipped with brass or tin, or untipped, or in coils.....	402	79c	5c. p. lb. and 30 p.c.
“ felt board, sized and hydraulic pressed for manufacture of gun wads when such article is imported by the manufacturers of gun wads, to be used for such purposes only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article when imported, shall be entered at the port of Montreal and at no other port; samples of said article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of said material.....	1214	O.C. July 9, '90.	Free.
“ lacquered or brass, iron tubing, not over 1½ inches in diameter, cut in lengths, when imported for iron bedstead manufacturers for manufacture of bedsteads only, until such time as it is manufactured in Canada.	1215	O.C. July 5, '90.	Free.
“ wire (covered with cotton, linen, silk or other material).....	425	197c	35 p.c.
Covers, button, crozier.....	515	73a	10 p.c.
Cranberries.....	110	56c	30c. p. bush.
Crapes of all kinds.....	198	140a	20 p.c.
Crates containing glass, china, crockery or earthen- ware shall, when such goods are subject to an <i>ad valorem</i> duty or a specific and <i>ad val-</i> <i>orem</i> duty, be held and taken to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and col- lected on such goods.....		Sec. 8, Tariff Act.	Same rate <i>ad valorem</i> as goods they contain.
“ containing glass, china, crockery or earthen- ware shall, when such goods are subject to a specific duty only, be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed upon their original cost or value.....		Sec. 8, Tariff Act.	20 p.c.
Cream coloured ware or “C.C.” and the same also if decorated, printed or sponged.....	277	28b	35 p.c.
“ of tartar, in crystals.....	774	602a	Free.
“ separators, steel bowls for.....	993	176b	Free.
“ sizing.....	21	8b	1c. p. lb.
Creepers, ice, steel of No. 12 to 30 gauge inclusive, but not thinner, when imported by manu- facturers of ice-creepers, to be used in their own factories in the manufacture of.	1000	329c	Free.
Crinoline wire, flat wire of steel of No. 16 gauge or thinner, when imported by crinoline wire manufacturers to be used in their own factories in the manufacture of.....	995	312c	Free.
Crocks, earthenware and stoneware.....	276	27b	3c. p. gall. of capacity.
Crop ends of steel rails for the manufacture of steel...	409	80c	\$2 p. ton.
Crowbars of iron or steel.....	396	167c	1c. p. lb. and 25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>C—Continued.</i>			
Crozier , button covers	515	73a	10 p.c.
Crucible cast steel wire, when imported by manufac- turers of wire rope, pianos, card clothing and needles, for use in the manufacture of such articles in their own factories only...	1002	322c	Free.
“ sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, imported by manufacturers of mower and reaper knives, for the manufacture of such knives in their own factories	1200	O.C. Nov. 6, '85.	Free.
Crude acetate of aluminium prepared from pyroligneous acid, for dyeing and calico printing	811	740a	Free.
“ alkanet root	929	229c	Free.
“ aniline oil	802	514a	Free.
“ aromatic seeds, not edible nor advanced in value or condition by grinding or refining, or by any other process of manufacture, viz.:—Anise, anise star, caraway, cardamom, coriander, cumin, fennel and fenugreek	870	308c	Free.
“ asphalt or asphaltum	836	239c	Free.
“ beans, viz.:—Tonquin, vanilla, nux-vomica	871	241c	Free.
“ bone pitch	836	239c	Free.
“ bones, not manufactured, burned, calcined, ground or steamed	720	547a	Free.
“ brimstone	777	558a	Free.
“ dyeing and tanning articles used in dyeing or tanning, N.E.S.	809	609a	Free.
“ gutta percha	897	641a	Free.
“ gypsum (sulphate of lime)	831	642a	Free.
“ iodine	789	660a	Free.
“ lac-dye	816	678a	Free.
“ lime juice. (Tariff change, 6th July, '92. <i>See</i> memo. 563 B)	1014	4 sec. 2f	Free.
“ meerschaum	841	695a	Free.
“ muriate and bichromate of potash	786	731a	Free.
“ mosses	921	293c	Free.
“ opium, weight to include the weight of the ball or covering	102	110c	\$1 p. lb.
“ precipitate of copper	852	732a	Free.
“ rubber	895	305c	Free.
“ seaweed	921	293c	Free.
“ sulphate of soda	787	310c	Free.
“ turpentine	938	791a	Free.
Crushed alkanet root	929	229c	Free.
“ camwood, for dyeing or tanning purposes	918	325c	Free.
“ emery	830	269c	Free.
“ sumac, for dyeing or tanning purposes	918	325c	Free.
Cryolite , mineral	842	283c	Free.
Crystallized quartz	846	758a	Free.
Crystals , chlorate of potash in, when imported for manufacturing purposes only	956	332c	Free.
“ cream of tartar in	774	602a	Free.
“ silicate of soda in	788	311c	Free.
“ tin	438	436a	20 p.c.
Crystal glass table-ware, made expressly for mounting with silver-plated trimmings when imported, by manufacturers of plated-ware	280	59c	20 p.c.
Cubic nitre	788	311c	Free.
Cudbear , extract of	818	721a	Free.
Cuffs of celluloid	234	47c	4c. p. pr. and 30 p.c.
“ cotton	234	47c	4c. p. pr. and 30 p.c.
“ linen	234	47c	4c. p. pr. and 30 p.c.
“ xylonite	234	47c	4c. p. pr. and 30 p.c.
“ xyolite	234	47c	4c. p. pr. and 30 p.c.
Cumin seed, which is not edible and in a crude state, not advanced in value or condition by grinding or refining, or by any other process of manu- facture	870	308c	Free.

	Depart- mental Number	Acts Number.	Duty.
C—Concluded.			
Cups, brass, being rough blanks, for the manufacture of paper shells and cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories, or other prizes won in competition (<i>vide</i> reg. O.C., 12th Jan., '89).....	1203	O.C., Sept. 23, '86	Free.
“	968	252c	Free.
Curled hair.....	28	202a	20 p.c.
Curling stones (so-called) of any material.....	462	155c	25 p.c.
Currants.....	109 & 111	55c & 168a	1c. p. qt.
“ dried.....	106	164a	1c. p. lb.
Currant wine, containing 26 per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six-quart or twelve-pint bottles to be held to contain a gallon), 25 cents per gallon, and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent of proof spirits; and in addition thereto 30 per cent <i>ad valorem</i>	131	149c	25c. p. gall. and 3c. additional p. gall. for each degree from 26 up to 40; and 30 p.c.
Curry combs.....	390	81c	35 p.c.
Curtains when made up, trimmed or untrimmed....	199	48c	30 p.c.
Cutch.....	819	314c	Free.
Cut glass table-ware.....	282	30b	5c. p. doz. and 30 p.c.
Cutlery, plated, viz.:—knives, plated wholly or in part, costing under \$3.50 per doz.....	385	117b	50c. p. doz. and 20 p.c.
“ and like articles, cases for.....	517	182c	10c. each and 30 p.c.
“ steel rods, rolled, under $\frac{1}{2}$ -inch in diameter or under $\frac{1}{2}$ -inch square, when imported by cutlery manufacturers to be used in their own factories in the manufacture of.....	989	172b	Free.
“ N.O.P.....	384	407a	25 p.c.
Cut nails and spikes of iron or steel.....	376	86b	1c. p. lb.
“ brads, not exceeding 16 oz. to the thousand.....	377	83b	2c. p. 1000.
“ “ exceeding 16 oz. to the thousand.....	377	84b	2c. p. lb.
“ sprigs, not exceeding 16 oz. to the thousand.....	377	83b	2c. p. 1000.
“ “ exceeding 16 oz. to the thousand.....	377	84b	2c. p. lb.
“ tacks, not exceeding 16 oz. to the thousand.....	377	83b	2c. p. 1000.
“ “ exceeding 16 oz. to the thousand.....	377	84b	2c. p. lb.
“ tobacco (Tariff change, 24th June, 1891. See memo. 516 B).....	99	5e	45c. p. lb. and 12½ p.c.
Cutters.....	483	84a	30 p.c.
“ paper, used in printing and bookbinding establishments.....	325	132c	10 p.c.
“ straw, steel cut to shape for, but not further manufactured.....	998	771a	Free.
Cuttings of wrought iron plate or sheet, as cut at rolling-mills or ship-yards, fit only to be re-rolled and used for such purposes only.....	358	212c	30 p.c.
“ of wrought steel plate or sheet, as cut at rolling-mills or ship-yards, fit only to be re-rolled and used for such purposes only.....	358	212c	30 p.c.
Cylinders, celluloid, moulded, coated with tinfoil or not, but not finished or further manufactured (O.C., 5th July, 1890).....	526	86a	10 p.c.
Cylinder needles.....	400	405a	30 p.c.
D.			
Dammar gum.....	936	278c	Free.
Damask carpets.....	223	201c	25 p.c.
“ of cotton, bleached, unbleached or coloured..	206	141a	25 p.c.
“ “ and linen, bleached, unbleached or coloured.....	206	141a	25 p.c.
“ of linen, bleached, unbleached or coloured..	206	141a	25 p.c.

	Depart- mental Number	Acts Number.	
<i>D—Continued.</i>			
Dates, dried.....	106	164 <i>d</i>	1c. p. b.
Deaf, educational books, imported exclusively by and for the use of schools of the.....	758	162 <i>b</i>	Free.
Decanters, glass.....	281	60 <i>e</i>	30 p.c.
Decorated cream coloured or "C. C." ware.....	277	28 <i>b</i>	35 p.c.
“ glass table-ware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated-ware.....	280	59 <i>e</i>	20 p.c.
“ earthenware.....	277	28 <i>b</i>	35 p.c.
“ stoneware.....	277	28 <i>b</i>	35 p.c.
Deer leather, tanned or dressed, coloured or uncoloured, to be used in the manufacture of gloves, when imported by glove manufacturers (Tariff change, 6th July, 1892. See memo. 563 B)....	264	4 <i>f</i>	10 p.c.
Degras for the manufacture of leather, when imported by manufacturers of leather (Tariff change, 6th July, 1892. See memo. 563 B).....	1011	1 Sec. 2 <i>f</i>	Free.
Demijohns, N.E.S., in which goods are packed and being the same as those in which the goods are commonly placed for home consumption shall, in all cases not otherwise provided for, if containing goods subject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.....		Sec. 8, Tariff Act.	Same rate <i>ad valorem</i> as goods they contain.
“ N.E.S., containing goods subject to a specific duty only, not otherwise provided for, shall be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed upon their original cost or value.....		Sec. 8, Tariff Act.	20 p.c.
“ N.E.S., containing free goods, shall be charged with a duty of 20 per cent <i>ad valorem</i>		Sec. 8, Tariff Act.	20 p.c.
“ earthenware and stoneware.....	276	27 <i>b</i>	3c. p. gall. of capacity.
“ glass, empty or filled.....	281	60 <i>e</i>	30 p.c.
Denims, cotton, dyed or coloured.....	178	44 <i>e</i>	2c. p. sq. yd. and 15 p.c.
Dental instruments of all kinds.....	401	83 <i>e</i>	20 p.c.
Dent corn, Southern white, when imported to be sown for soiling and ensilage only, under regulations to be made by the Governor in Council (<i>vide</i> O. C., 11th June, 1890)....	958	265 <i>e</i>	Free.
“ “ Western yellow, when imported to be sown for soiling and ensilage only, under regulations to be made by the Governor in Council (<i>vide</i> O. C., 11th June, 1890)....	958	265 <i>e</i>	Free.
Departments of the Dominion Government, articles for (<i>vide</i> O. C., 29th Oct., 1892. See memo. 586 B).....	702	160 <i>b</i>	Free.
Desks, writing, fancy.....	518	18 <i>c</i>	35 p.c.
Desiccated cocoanut, sweetened or not.....	121	108 <i>a</i>	8c. p. lb.
Dialects of Indian tribes of Dominion of Canada, books printed in.....	761	318 <i>c</i>	Free.
Diamond drills for prospecting for minerals, not to include motive power.....	982	267 <i>c</i>	Free.
“ dust or bort.....	828	268 <i>c</i>	Free.
Diamonds, black, for borers.....	828	268 <i>c</i>	Free.
“ unset.....	828	268 <i>c</i>	Free.
Diapers, uncoloured cotton fabrics.....	182	208 <i>c</i>	25 p.c.
Digitalis, foliæ.....	900	627 <i>a</i>	Free.
Discs for engraving copper rollers, when imported by wall-paper and cotton manufacturers and calico printers, for use in their own factories only...	955	330 <i>e</i>	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>D—Continued.</i>			
Diseases, specifics for, N.O.P., liquids, being pro- prietary medicines.....	134	357 <i>a</i>	50 p.c.
“ specifics for, N.O.P., all other than liquids.....	134	357 <i>a</i>	25 p.c.
Distilled coal oil, N.E.S.....	166	306 <i>a</i>	7½ c. p. I. gall.
“ kerosene oil, N.E.S.....	166	306 <i>a</i>	7½ c. p. I. gall.
Doeskins, N.E.S., composed wholly or in part of wool, worsted, hair of alpaca goat and other like animals.....	215	209 <i>c</i>	10c. p. lb. & 20 p. c.
Dogwood, in blocks, for the manufacture of shuttles.....	941	287 <i>c</i>	Free.
Dolls of all kinds.....	518	18 <i>c</i>	35 p. c.
Domestic fowls, pure bred, for the improvement of stock.....	712	275 <i>c</i>	Free.
“ petroleum, barrels of Canadian manufacture exported filled with, and returned empty, under such regulations as the Controller of Customs prescribes.....	952	536 <i>a</i>	Free.
“ sewing machines, settlers', in use for 1 year by the settler before removal to Canada, provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after two years' actual use in Canada. (<i>Vide</i> O.C. 27th May, 1880.).....	707	766 <i>a</i>	Free.
Dominion Government, articles for (<i>Vide</i> O.C. 29th Oct., 1892. <i>See</i> memo. 586 B.).....	702	160 <i>b</i>	Free.
Donations of clothing for charitable purposes.....	957	588 <i>a</i>	Free.
Doors for safes.....	382	75 <i>b</i>	35 p. c.
“ for vaults.....	382	75 <i>b</i>	35 p. c.
Drafts, unsigned.....	304	16 <i>c</i>	35 p. c.
Dragon's blood.....	797	606 <i>a</i>	Free.
Drain tiles not glazed.....	278	142 <i>a</i>	20 p. c.
“ pipes, glazed or unglazed.....	279	50 <i>c</i>	35 p. c.
Drainings, sugar, drained in transitu, imported direct (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2 <i>e</i>	Free.
“ sugar, drained in transitu, not imported direct (Tariff change, 30th Dec. 1892. <i>See</i> memo. 592 B.).....			Free.
Drawers, knitted, wholly or in part of wool, worsted, hair of alpaca goat or like animals, N.E.S.....	215	209 <i>c</i>	10c. p. lb. & 20 p. c.
Drawings.....	308	111 <i>c</i>	20 p. c.
“ of a treasonable, seditious, indecent or im- moral character.....	1100	813 <i>a</i>	Prohibited.
Drawn tubing, brass.....	334	7 <i>b</i>	10 p. c.
“ copper, seamless.....	342	39 <i>c</i>	10 p. c.
“ zinc.....	418	484 <i>a</i>	10 p. c.
Dress, combs for.....	516	35 <i>c</i>	35 p. c.
Dressed feathers, viz.:—Ostrich and vulture.....	25	52 <i>c</i>	35 p.c.
“ leather, belting and upper, including kid, lamb, sheep and calf.....	262	94 <i>c</i>	20 p.c.
“ flagstones.....	463	29 <i>b</i>	82 p. ton.
“ freestone.....	465	223 <i>c</i>	30 p. c.
“ granite.....	465	223 <i>c</i>	30 p. c.
“ building stone, other, except marble.....	465	223 <i>c</i>	30 p. c.
“ glove leather, coloured or uncoloured, to be used in manufacturing gloves only, when imported by glove manu- facturers (Tariff change, 6th July, 1892. <i>See</i> memo. 563 B.).....	264	4 <i>f</i>	
“ viz.:—.....	264	4 <i>f</i>	10 p. c.
“ antelope.....	264	4 <i>f</i>	10 p. c.
“ buck.....	264	4 <i>f</i>	10 p. c.
“ deer.....	264	4 <i>f</i>	10 p. c.
“ kid.....	264	4 <i>f</i>	10 p. c.
“ lamb.....	264	4 <i>f</i>	10 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>D—Continued.</i>			
Dressed glove leather (Continued), water-hog.	264	4f	10 p. c.
“ skins, fur, wholly or partially (<i>Vide</i> O.C. 25th July, 1884).....	273	174a	15 p. c.
Dressine.....	21	8b	1c. p. lb.
Dressing, harness.....	146	12c	30 p. c.
“ leather.....	146	12c	30 p. c.
“ shoe.....	146	12c	30 p. c.
Dried apples.....	104	162a	2c. p. lb.
“ currants.....	106	164a	1c. p. lb.
“ dates.....	106	164a	1c. p. lb.
“ figs.....	106	164a	1c. p. lb.
“ prunes.....	106	164a	1c. p. lb.
“ fruits, N.E.S.	106	164a	1c. p. lb.
“ grasses, fancy, not coloured or otherwise manu- factured ..	928	617a	Free.
“ fish, foreign caught, other than in barrels or half- barrels, N.O.P.	654	491a	50c. p. 100 lbs.
“ or smoked meats, N.E.S., if imported in tins the weight to include the weight of the tins.....	7	104c	3c. p. lb.
“ skins, undressed ..	735	761a	Free.
Driers, Japan, N.E.S.	159	151b	20c. p. gall. & 25 p. c.
“ liquid, N.E.S.	159	151b	20c. p. gal. & 25 p. c.
Drillings, cotton, dyed or coloured	178	44c	2c. p. sq. yd. & 15 p. c.
Drills, diamond, for prospecting for minerals, not to include motive power.....	982	267c	Free.
“ cotton, dyed or coloured	178	44c	2c. p. sq. yd. & 15 p. c.
“ cotton, not stained, painted or printed	177	122a	1c. p. sq. yd. & 15 p. c.
Drops, medicinal, N.O.P., liquids, being proprietary medicines.....	134	357a	50 p. c.
“ medicinal, N.O.P., in other forms than liquids, being proprietary medicines.....	134	357a	25 p. c.
Druggets, printed (carpets), N.O.P.	223	201c	25 p. c.
Dry colours, N.E.S.	151	113c	20 p. c.
“ hides, raw.....	733	648a	Free.
“ orange mineral.....	150	112c	5 p. c.
“ plates, photographic.....	297	125c	9c. p. sq. ft.
“ Paris green.....	156	328a	10 p. c.
“ putty for polishing granite.....	452	237a	20 p. c.
“ red and white lead.....	150	112c	5 p. c.
“ salted vegetables, N.E.S.	97	189c	25 p. c.
“ ultramarine blue.....	794	315c	Free.
“ verdigris or sub-acetate of copper.....	795	798a	Free.
Dry zinc white.....	150	112c	5 p. c.
Dualin.....	533	198a	5c. p. lb. & 20 p. c.
Duck, for belting and hose, when imported by manu- facturers of rubber goods for use in their fac- tories.....	966	607a	Free.
Ducks, cotton, dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p. c.
“ cotton, not stained, painted or printed	177	122a	1c. p. sq. yd. & 15 p. c.
Dumb, educational books imported exclusively by and for the use of schools of the.....	758	162b	Free.
Dust, anthracite coal.....	834	259c	Free.
“ bone, for the manufacture of phosphate and fer- tilizers.....	721	548a	Free.
“ coal (<i>Vide</i> definition, O. C. 7th June, '83).....	448	103a	20 p. c.
“ diamond, or bort.....	828	268c	Free.
“ zinc.....	814	280c	Free.
Dutch carpets.....	223	201c	25 p. c.
“ metal leaf.....	340	73c	30 p. c.
Dyed cotton bed-tickings ..	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ denims.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ drillings.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ ducks and drills.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ or canton flannels.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ gingham.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ flannelettes.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ plaids.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ striped zephyrs.....	178	44c	2c. p. sq. yd. and 15 p. c.
“ “ tennis cloth.....	178	44c	2c. p. sq. yd. and 15 p. c.

	Depart- mental Number	Acts Number.	Duty.
D—Concluded.			
Dyed cotton fabrics, N.E.S.	181	24 <i>b</i>	32½ p. c.
“ “ warps, under No. 40.	185	128 <i>a</i>	3c. p. lb. and 15 p. c.
“ “ knitting, hosiery and other yarns, under No. 40.	185	128 <i>a</i>	3c. p. lb. and 15 p. c.
“ yarns, cotton, not coarser than No. 40, for use in covering electric wires.	959	263 <i>c</i>	Free.
“ yarns, cotton, not coarser than No. 40, for the manufacture of cotton loom harness.	959	263 <i>c</i>	Free.
“ yarns, cotton, not coarser than No. 40, for use in the manufacture of Italian cloths, cotton, worsted or silk fabrics.	959	263 <i>c</i>	Free.
“ yarn, jute, for manufacture of carpets, mats and rugs, jute webbing and jute cloth, when im- ported by manufacturers of such articles for use in their own factories.	961	282 <i>c</i>	Free.
“ yarns, made of wool or worsted, when genapped and finished, and imported by manufacturers to be used in their own factories only in the manufacture of braids, cords, tassels or fringes.	963	331 <i>c</i>	Free.
“ yarns, knitting, hosiery and other cotton, under No. 40.	185	128 <i>a</i>	3c. p. lb. and 15 p. c.
Dye, lac, crude, seed, button, stick and shell.	816	678 <i>a</i>	Free.
Dyeing articles in a crude state used in dyeing, N.E.S.	809	609 <i>a</i>	Free.
“ berries for.	807	543 <i>a</i>	Free.
“ purposes, camwood and sumac crushed or ground, also extracts of camwood and sumac for.	918	325 <i>c</i>	Free.
“ red liquor for (a crude acetate of aluminium prepared from pyroligneous acid).	811	740 <i>a</i>	Free.
“ iron liquor, a solution of acetate of iron, for ..	810	664 <i>a</i>	Free.
Dyes, aniline, in bulk or packages of not less than one pound.	801	235 <i>c</i>	Free.
“ aniline, N.O.P.	145	13 <i>a</i>	10 p. c.
“ berries used for composing.	807	543 <i>a</i>	Free.
“ coal tar, in bulk or packages of not less than one pound.	801	235 <i>c</i>	Free.
Dynamite.	533	198 <i>a</i>	5c. p. lb. and 20 p. c.
E			
Earthenware and stoneware, viz. :—			
“ demijohns or jugs.	276	27 <i>b</i>	3c. p. gall. of capacity.
“ churns and crocks.	276	27 <i>b</i>	3c. p. gall. of capacity.
“ brown, coloured, decorated, printed or sponged.	277	28 <i>b</i>	35 p. c.
“ N.E.S.	277	28 <i>b</i>	35 p. c.
“ tiles.	279	50 <i>c</i>	35 p. c.
“ spurs and stilts used in the manufac- ture of.	992	773 <i>a</i>	Free.
Earth, fullers'.	840	631 <i>a</i>	Free.
Earths, ochrey, ground or unground, washed or un- washed, calcined or raw.	152	116 <i>c</i>	30 p. c.
Ebony, black heart, lumber and timber planks and boards, rough sawn or split only.	941	287 <i>c</i>	Free.
Editions, supplemental or parts thereof, of newspapers, partly printed, to be finished and published in Canada.	307	15 <i>c</i>	25 p. c.
Educational books imported exclusively by and for the use of schools of the deaf, dumb and blind.	758	162 <i>b</i>	Free.
Effects, household and personal, not merchandise, of British subjects dying abroad, but domi- ciled in Canada.	704	525 <i>a</i>	Free.
“ settlers', viz. :— Wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employ- ment, which the settler has had in actual use for at least six months before removal			

	Depart- mental Number	Acts Number.	Duty.
E—Continued.			
Effects—Concluded.			
to Canada, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least one year before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Territories by intending settlers, shall be free, until otherwise ordered by the Governor in Council. (<i>Vide</i> regulations as per Order in Council of 27th May, 1880).	707	766a	Free.
Eggs (Tariff change, 6th July, '92. <i>See</i> memo. 563 B.)	73	1f	5c. p. doz.
Elastic rubber thread for the manufacture of elastic webbing, when imported by the manufacturers of elastic rubber webbing to be used for that purpose only, in their own factories, until such time as the said rubber thread is manufactured in Canada.	1213	O.C. July 5, '90.	Free.
“ webbing.	204	38c	25 p.c.
“ “—elastic rubber thread for the manufacture of, when imported by the manufacturers of elastic rubber webbing, to be used for that purpose only in their own factories, until such time as the said rubber thread is manufactured in Canada.	1213	O.C. July 5, '90.	Free.
Elder wine , containing 26 per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), 25 cents per gallon, and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent of proof spirits; and in addition thereto, 30 per cent <i>ad valorem</i>	131	149c	25c. p. gall. & 3c. additional p. gall. for each degree from 26 up to 40; and 30 p.c.
Electric arc light carbons , not exceeding 12 inches in length; in proportion for greater or less lengths	545	207c	\$2.50 per 1,000.
“ arc light carbon points, not exceeding 12 inches in length; in proportion for greater or less lengths.	545	207c	\$2.50 per 1,000.
“ light cables.	544	162c	25 p.c.
“ “ apparatus, N.E.S.	544	162c	25 p.c.
“ “ shades.	283	61c	30 p.c.
“ “ globes, N.E.S.	283	61c	30 p.c.
“ batteries, N.E.S.	544	162c	25 p.c.
“ motors, N.E.S.	544	162c	25 p.c.
“ wires, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for use in covering.	959	263c	Free.
Electro-plated ware , of all kinds, whether plated wholly or in part.	386	118b	30 p.c.
Electrotypes for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, N.E.S., and matrices or copper shells of the same.	327	151c	2c. p. sq. in.

	Depart- mental Number	Acts Number.	Duty.
<i>E—Continued.</i>			
Electrotypes of books, and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	228	152e	$\frac{3}{8}$ c. p. sq. in.
“ of newspaper columns, and bases for the same, composed wholly or in part of metal or celluloid	329	153e	$\frac{3}{4}$ c. p. sq. in.
“ of newspaper columns, matrices or copper shells of	329	153e	2c. p. sq. in.
Elixirs, N.E.S., alcoholic (Tariff change, 24th June, '91. See memo. 516 B.)	130d	9e	\$2.12 $\frac{1}{2}$ p. gall. & 30 p.c.
Embossed books for the blind	987	611a	Free.
“ borders for wall paper, 8 yds. or under in a roll, and in proportion for greater lengths	311g	118e	15c. p. roll.
“ bronzes, wall paper, 8 yds. or under in a roll, and in proportion for greater lengths	311d	118e	8c. p. roll.
Embroidery silk	219	143c	25 p.c.
Embroideries	197	87c	30 p. c.
Emery in blocks, crushed or ground	830	269e	Free.
“ paper	315	129b	30 p. c.
“ wheels	451	148a	25 p. c.
Emetic, tartar, imported by manufacturers for use in their factories only	953	326c	Free.
Employment, settlers' tools and implements of, which the settler has had in actual use for at least six months before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.	707	766a	Free.
Empty glass carboys	281	60c	30 p. c.
“ demijohns	281	60c	30 p. c.
Enamel sizing	21	8b	1c. p. lb.
Enamelled glass, coloured	286	63c	25 p. c.
“ white	286	63c	25 p. c.
“ ironware	436	163e	35 p. c.
“ leather	265	93b	25 p. c.
“ oil cloth and oiled silk, in the piece, cut or shaped, N.O.P.	231	109e	5c. p. sq. yd. & 15 p.c.
Ends, crop, of steel rails for the manufacture of steel.	409	80c	\$2 p. ton.
“ steel bloom, for the manufacture of steel	409	80c	\$2 p. ton.
Engines, fire.	403	67b	35 p. c.
“ locomotive, N.E.S.	404	68b	30 p. c.
“ locomotives weighing with tender 30 tons or over	404	68b	30 p. c. but not less than \$2,000 each.
“ portable, steam, and parts thereof	406	69b	35 p. c.
“ steam, of foreign built vessels applying for Canadian register	546	374a	25 p. c.
“ steam, other, N.E.S.	404	68b	30 p. c.
Engraved plates on wood, steel or other metal.	326	353a	20 p. c.
Engraving copper rollers, discs or mills for, when imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only	955	330c	Free.
Engravings.	308	111c	20 p. c.
“ stereotypes, electrotypes and celluloids for	327	151c	2c. p. sq. in.
Ensilage corn, horse tooth, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide Regulations as per Order in Council, 11th June, 1890</i>)	958	265c	Free.

	Depart- mental Number	Acts Number.	Duty.
E—Concluded.			
Entomological specimens.....	718	270c	Free.
Envelopes	320	110b	35 p. c.
“ printed or lithographed.....	304	16c	35 p. c.
Ergot	874	614a	Free.
Esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.....	969	615a	Free.
Essences, medicinal, N.O.P., liquids, being propri- etary medicines.....	134	357a	50 p. c.
“ medicinal, N.O.P., all other forms than liquid, being proprietary medicines.....	134	357a	25 p. c.
“ spirituous, N.E.S. (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130d	9e	\$2.12½ p. gall. and 30 p.c.
Essential oils, for manufacturing purposes	162	150a	20 p. c.
Ether, nitrous (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130f	9e	\$2.12½ p. gall. & 30 p.c.
“ sulphuric.....	135	214c	5c. p. lb.
Ethyl alcohol (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130a	9e	\$2.12½ p. gall.
“ hydrated oxide of (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130a	9e	\$2.12½ p. gall.
Excelsior for upholsterers' use.....	486	151a	20 p. c.
Exhibition, animals brought into Canada tempor- arily, and for a period not exceeding three months, for the purpose of exhibi- tion or competition for prizes offered by any agricultural or other association; (but a bond shall be first given in ac- cordance with regulations prescribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.) (<i>Vide</i> Regulations of 10th February, 1885)....	708	516a	Free.
Explosives of which nitro-glycerine is a constituent part.....	533	198a	5c. p. lb. and 20 p. c.
Extract of beef, not medicated.....	9	152a	25 p. c.
“ coffee or substitutes for.....	63	33c	5c. p. lb.
“ indigo.....	815	659c	Free.
“ malt, non-alcoholic, for medicinal purposes	53	99c	25 p. c.
“ saffron and safflower.....	905	748a	Free.
“ camwood and sumac, for dyeing or tanning purposes.....	918	325c	Free.
Extracts of archill.....	818	721a	Free.
“ cudbear.....	818	721a	Free.
“ fustic.....	812	271c	Free.
“ Indian madder, ground or prepared.....	817	689a	Free.
“ logwood.....	812	271c	Free.
“ munjeet.....	817	689a	Free.
“ madder.....	817	689a	Free.
“ oak and oak bark.....	812	271c	Free.
“ spirituous, N.E.S. (Tariff change, 24th June, 1891. <i>See</i> memo. 516 B).....	130d	9c	\$2.12½ p. gall. & 30 p.c.
Eyebar blanks made by Kloman process, of rolled iron or steel, when imported by bridge manu- facturers for use exclusively in the manufac- ture of iron and steel bridges	367	53b	12½ p. c.
Eye glasses.....	294	139b	30 p. c.
“ parts of, unfinished.....	295	140b	25 p. c.

F

Fabrics, coloured, woven in whole or in part of dyed
or coloured cotton yarn, or jute yarn, or
of part jute and part cotton yarn or other
material except silk, N.E.S.

180 36c 25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>F--Continued.</i>			
Fabrics, cotton, dyed or printed, N.E.S.	181	24b	32½ p.c.
“ cotton, silk, worsted and Italian cloths— cotton yarns not coarser than No. 40, for use in the manufacture of.....	959	263c	Free.
“ cotton, uncoloured, viz. :—apron checks, mus- lin.....	182	208c	25 p.c.
“ “ “ brilliants.....	182	208c	25 p.c.
“ “ “ cambric cloths.....	182	208c	25 p.c.
“ “ “ “ muslin.....	182	208c	25 p.c.
“ “ “ cords.....	182	208c	25 p.c.
“ “ “ checked lawns.....	182	208c	25 p.c.
“ “ “ diapers.....	182	208c	25 p.c.
“ “ “ jaconet muslins.....	182	208c	25 p.c.
“ “ “ lenos.....	182	208c	25 p.c.
“ “ “ mosquito netting.....	182	208c	25 p.c.
“ “ “ piques.....	182	208c	25 p.c.
“ “ “ plain lawns.....	182	208c	25 p.c.
“ “ “ scrimms.....	182	208c	25 p.c.
“ “ “ striped lawns.....	182	208c	25 p.c.
“ “ “ Swiss muslins.....	182	208c	25 p.c.
“ “ “ window scrimms.....	182	208c	25 p.c.
“ woollen, N.O.P., costing ten cents per yard and under.....	216	155b	22½ p.c.
“ woollen, N.O.P., costing over ten and under fourteen cents.....	216	156b	25 p.c.
“ woollen, N.O.P., costing fourteen cents and over.....	216	157b	27½ p.c.
“ worsted, N.O.P., costing ten cents per yard and under.....	216	155b	22½ p.c.
“ worsted, N.O.P., costing over ten cents and under fourteen cents.....	216	156b	25 p.c.
“ worsted, N.O.P., costing fourteen cents and over.....	216	157b	27½ p.c.
“ of hair of alpaca goat and like animals, N.O.P., costing ten cents per yard and under.....	216	155b	22½ p.c.
“ of hair of alpaca goat and like animals, N.O.P., costing over ten cents and under fourteen cents.....	216	156b	25 p.c.
“ of hair of alpaca goat and like animals, N.O.P., costing fourteen cents and over.....	216	157b	27½ p.c.
NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be com- puted at the same ratio.....	216	158b	
Fancy articles made of bone, horn, ivory, leather, paper, plush, satin, silk, satinette, shell or wood..	518	18c	35 p.c.
“ articles, cases, perfume.....	518	18c	35 p.c.
“ “ cases for smokers' sets.....	518	18c	35 p.c.
“ “ toilet.....	518	18c	35 p.c.
“ “ desks, writing.....	518	18c	35 p.c.
“ “ dolls of all kinds.....	518	18c	35 p.c.
“ “ sewing machines, when not more than two dollars in value.....	518	18c	35 p.c.
“ “ ornaments of alabaster, amber, spar, terra cotta or composition.....	518	18c	35 p.c.
“ “ statuettes and bead ornaments, N.E.S.....	518	18c	35 p.c.
“ “ toy whips.....	518	18c	35 p.c.
“ “ toys of all kinds.....	518	18c	35 p.c.
“ boxes, handkerchief.....	518	18c	35 p.c.
“ “ glove.....	518	18c	35 p.c.
“ “ work.....	518	18c	35 p.c.
“ cases, manure.....	518	18c	35 p.c.
“ cotton winceys, over 25 inches wide.....	184	46a	2c. p. sq. yd. & 15 p. c.
“ grasses, dried but not coloured or otherwise manufactured.....	928	617a	Free.
“ tubing, brass.....	334	7b	10 p. c.

	Departmental Number	Acts Number.	Duty.
<i>F—Continued.</i>			
Farina, not sweetened or flavoured, weight of package to be included in weight for duty.....	71	150c	2c. p. lb.
“ sweetened or flavoured, weight of package to be included in weight for duty.....	71	150c	4c. p. lb.
Farm carts, costing less than \$50.....	481	11b	\$10 each & 20 p. c.
“ “ \$50 and less than \$100.....	481	11b	\$15 each & 20 p. c.
“ “ \$100 and over.....	481	12b	35 p. c.
“ wagons costing less than \$50.....	481	11b	\$10 each & 20 p. c.
“ “ “ \$50 and less than \$100.....	481	11b	\$15 each & 20 p. c.
“ “ “ \$100 and over.....	481	12b	35 p. c.
Fat, animal, refuse of, for the manufacture of soap only.....	974	277c	Free.
Fashion plates, mantle-makers and tailors.....	303	13c	6c. p. lb. and 20 p. c.
Feathers, ostrich, undressed.....	24	51c	15 p. c.
“ “ dressed.....	25	52c	35 p. c.
“ vulture, undressed.....	24	51c	15 p. c.
“ “ dressed.....	25	52c	35 p. c.
“ of all kinds, N.E.S.....	26	8c	25 p. c.
Felloes, rough hewn or sawn only.....	505	469a	15 p. c.
“ of hickory, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in the manufacture of such articles in their own factories only.....	1217	O.C. July 21, '90	Free.
Felspar, ground or unground.....	825	256c	Free.
Felt, adhesive, for sheathing vessels.....	970	618a	Free.
“ board, sized, hydraulic pressed, covered with paper or uncovered, for the manufacture of gun wads, when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port: samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O.C. July 9, '90.	Free.
“ cloth of every description, composed wholly or in part of wool, worsted, hair of alpaca goat or like animal, N.E.S.....	215	209c	10c. p. lb. & 20 p. c.
“ pressed, of all kinds, not filled or covered by or with any woven fabrics.....	217	479a	17½ p. c.
Felts, printed (carpets), N.O.P.....	223	201c	25 p. c.
Fencing, barbed wire of iron or steel.....	420	232a	1½c. p. lb.
“ buckthorn and strip of iron or steel.....	421	233a	1½c. p. lb.
“ buckthorn and plain strip—steel strip, when imported into Canada by manufacturers of buckthorns and plain strip fencing, upon the importer in each case making oath in terms as follows:—“I, the undersigned, importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid”.....	1202	O.C. July 17, '86.	Free.
Fennel seed, which is not edible and is in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture.....	870	308c	Free.

	Depart- mental Number	Acts Number.	Duty.
F—Continued.			
Fenugreek seed, which is not edible and is in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture.....	870	308c	Free.
Ferro-manganese for the manufacture of iron or steel.....	409	80c	\$2 p. ton.
Ferro-silicon for the manufacture of iron or steel...	409	80c	\$2 p. ton.
Ferrules, when imported by manufacturers of umbrellas, parasols and sunshades, for use in their factories in the manufacture of umbrellas, parasols and sunshades only	990	323c	Free.
Fertilizers, bone ash and bone dust for the manufacture of.....	721	548a	Free.
“ kainite or German potash salts for	784	675a	Free.
Fibre, flax, scutched.....	210	158a	1c. p. lb.
“ flax, hackled	210	158a	2c. p. lb.
“ Mexican	925	272c	Free.
“ vegetable, natural, not produced by any mechanical process.....	926	799a	Free.
“ vegetable, for manufacturing purposes.....	971	621a	Free.
Fibreware.....	510	199c	30 p. c.
“ indurated.....	510	199c	30 p. c.
“ vulcanized.....	510	199c	30 p. c.
Fibrilla.....	927	622a	Free.
Field seeds, for agricultural or other purposes, N.O.P., in bulk or large parcels.....	48	141c	10 p. c.
“ “ for agricultural or other purposes, N.O.P., put up in small papers or parcels.....	48	141c	25 p. c.
Figs, dried.....	106	164a	1c. p. lb.
Figured glass, ornamental.....	286	63c	25 p. c.
Figures, movable, tablets with, when imported by and for schools of the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.....	1208	O.C. July 6, '88.	Free.
Files.....	399	408a	35 p. c.
“ —steel for the manufacture of, imported by manufacturers for use in their factories.....	994	177b	Free.
Filled glass carboys.....	281	60c	30 p. c.
“ demijohns.....	281	60c	30 p. c.
“ gold watch cases, composition metal for the manufacture of.....	339	144c	10 p. c.
Fillers, (in liquid form) weight of package to be included in weight for duty.....	154	115c	5c. p. lb. and 25 p. c.
Fillets of cotton and rubber, not more than 7 inches wide, when imported by and for the use of manufacturers of card clothing	972	623a	Free.
Fingering yarns, woollen, worsted, hair of alpaca goat or other like animals.....	215	209c	10c. p. lb. and 20 p. c.
Fine salt in bulk (Tariff change, 24th June, 1891. See memo. 516 B.).....	458	12c	5c. p. 100 lbs.
Finish, oil, N.E.S.....	159	151b	20c. p. gall. and 25 p. c.
Finished furniture.....	488	176a	35 p. c.
“ marble, N.E.S.....	472	101b	35 p. c.
“ union collar cloth paper, in rolls or sheets.....	318	121c	25 p. c.
“ woollen or worsted yarns, when genapped and dyed and imported by manufacturers of braids, cords, tassels and fringes, to be used in the manufacture of such articles only in their own factories.....	963	331c	Free.
Fire-arms.....	527	82c	20 p. c.
“ bricks for use exclusively in processes of manufacture.....	973	249c	Free.
“ clay.....	838	619a	Free.
“ engines.....	403	67b	35 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>F—Continued.</i>			
Fire proofs (pigments), ground or unground, washed or unwashed, calcined or raw	152	116c	30 p. c.
“ works	528	155a	25 p. c.
Fish, viz.:—Anchovies packed in oil or otherwise, in tin boxes not more than 5 x 4 x 3½ inches	656	493a	5c. p. box.
“ anchovies packed in oil or otherwise, in tin ½ boxes not more than 5 x 4 x 1½ inches	656	493a	2½c. p. ½ box.
“ anchovies packed in oil or otherwise, in tin ¼ boxes not more than 4¾ x 3½ x 1¼ inches	656	493a	2c. p. ¼ box.
“ anchovies imported in any other form	656	494a	30 p. c.
“ boneless	655	492a	1c. p. lb.
“ foreign caught, imported otherwise than in barrels or half barrels, whether fresh, dried, salted or pickled, N.O.P.	654	491a	50c. p. 100 lbs.
“ herrings, pickled or salted	651	488a	½c. p. lb.
“ hooks, but not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. (<i>Vide</i> O. C., 6th March, 1874, and 17th July, 1886)	864	273c	Free.
“ labels for	305	90b	15c. p. lb. and 25 p. c.
“ mackerel	650	487a	1c. p. lb.
“ nets, but not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. (<i>Vide</i> O. C., 6th March, 1874, and 17th July, 1886)	864	273c	Free.
“ offal, imported by manufacturers of glue for use in their own factories	1205	O.C. Dec. 13, '86	Free.
“ oil, spermaceti	665	503a	20 p. c.
“ “ whale	665	503a	20 p. c.
“ “ other, N. E. S	665	503a	20 p. c.
“ oysters, shelled, in bulk	659	497a	10c. p. gall.
“ “ canned, in cans not over one pint	660	498a	3c. p. can including can.
“ “ in cans of over one pint and not over one quart	661	499a	5c. p. can including can.
“ “ in cans of over one quart, including cans	662	500a	5c. p. qt. and 5c. add'l p. qt. or fraction of a qt. of capacity over 1 qt.
“ “ in the shell	663	501a	25 p. c.
“ oysters, preserved or prepared, N.O.P.	658	496a	25 p. c.
“ “ and other fish, packages containing, N.O.P.	664	502a	25 p. c.
“ plates, railway	370	50b	\$12 p. ton.
“ preserved in oil, except anchovies and sardines	657	495a	30 p. c.
“ salmon, pickled or salted	652	489c	1c. p. lb.
“ other “ in barrels	653	490c	1c. p. lb.
“ salmon preserved or prepared, N.O.P.	658	496a	25 p. c.
“ other, preserved or prepared, including oysters, N.O.P.	658	496a	25 p. c.
“ sardines packed in oil or otherwise, in tin boxes not more than 5 x 4 x 3½ inches	656	493a	5c. p. box.
“ sardines packed in oil or otherwise, in tin ½ boxes not more than 5 x 4 x 1½ inches	656	493a	2½c. p. ½ box.
“ sardines packed in oil or otherwise, in tin ¼ boxes not more than 4¾ x 3½ x 1¼ inches	656	493a	2c. p. ¼ box.
“ sardines imported in any other form	656	494a	30 p. c.
“ smoked	655	492a	1c. p. lb.
“ seines, but not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. (<i>Vide</i> O. C., 6th March, 1874, and 17th July, 1886)	864	273c	Free.
“ skins, imported by manufacturers of glue for use in their own factories	1205	O.C. Dec. 13, '86	Free.
Fisheries, products of, N. E. S	665	503a	20 p. c.

	Depart- mental Number	Acts Number.	Duty.
F—Continued.			
Fishing lines and twines, but not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. (<i>Vide</i> O. C., 6th March, 1874, and 17th July, 1886).....	864	273c	Free.
“ rods.....	487	156a	30 p.c.
Five-pronged forks (not tableware) of all kinds.....	394	145b	\$2 p. doz. & 20 p.c.
Fixtures, coal oil, or parts thereof.....	345	179a	30 p.c.
“ gas, or parts thereof.....	345	179a	30 p.c.
“ kerosene, or parts thereof.....	345	179a	30 p.c.
Flagstones, sawn or otherwise dressed.....	463	29b	\$2 p. ton.
Flake, white shellac in, for manufacturing purposes....	936	278c	Free.
Flannels of every description, composed wholly or in part of wool, worsted, hair of alpaca goat or like animal.....	215	209c	10c. p. lb. & 20 p.c.
“ canton or cotton, not stained, painted or printed.....	177	122a	1c. p. sq. yd. & 15 p.c.
“ “ “ dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p.c.
Flannelettes, cotton, dyed or coloured.....	178	44c	2c. p. sq. yd. & 15 p.c.
Flasks, glass, of less than 8 oz. capacity.....	281	60c	30 p.c.
“ of 8 oz. capacity or over.....	282	30b	5c. p. doz. & 30 p.c.
“ in which goods are packed and being the same as those in which the goods are commonly placed for home consumption, shall, in all cases not otherwise provided for, if containing goods subject to an <i>ad valorem</i> duty, or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.....		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, N.O.P., shall be charged with a duty of 20 p. c. <i>ad valorem</i> , to be computed upon their original cost or value.....		Sec. 8, Tariff Act	20 p. c.
“ containing free goods shall be charged with a duty of 20 p. c. <i>ad valorem</i>		Sec. 8, Tariff Act	20 p. c.
Flat bar iron, rolled or hammered, N. E. S.....	349	43b	\$13 p. ton.
“ wire of steel, No. 16 gauge or thinner, to be used in the manufacture of crinoline and corset wire, when imported by the manufacturers of such articles for use in their own factories.....	995	312c	Free.
Flattened wire of iron or steel, No. 13 and 14 gauge, corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.....	1003	328c	Free.
Flax canvas, when to be used for boats' and ships' sails.....	208	79a	5 p.c.
“ fibre, scutched.....	210	158a	1c. p. lb.
“ “ hackled.....	210	158a	2c. p. lb.
“ seed.....	49	160a	10c. p. bush.
“ oil, raw or boiled.....	170	107c	1½c. p. lb.
“ tow of, scutched or green.....	211	159a	3c. p. lb.
Flint, flints and ground flintstones.....	826	626a	Free.
“ paper.....	315	129b	30 p.c.
Flocked oilcloth and oiled silk, in the piece, cut or shaped, N.O.P.....	231	109c	5c. p. sq. yd. & 15 p.c.
Floor oilcloth.....	230	104b	5c. p. sq. yd. & 20 p.c.
“ “ —canvas not less than 45 inches wide, not pressed or calendered, for the manufacture of.....	964	254c	Free.
“ “ —canvas not less than 58 inches wide for the manufacture of, imported by manufacturers for use in their own factories.....	965	572a	Free.

	Depart- mental Number	Acts Number.	Duty.
F—Continued.			
Floor oilcloth, jute canvas not less than 58 inches wide for the manufacture of, imported by manufacturers for use in their own factories	965	572a	Free.
Florist stock, viz. :—azaleas	942	333c	Free.
cacti	942	333c	Free.
orchids	942	333c	Free.
palms	942	333c	Free.
flower bulbs of all kinds	942	333c	Free.
Flour, brimstone in	777	558a	Free.
buckwheat	34	63a	½ c. p. lb.
“ corn, not sweetened or flavoured, weight of packages to be included in weight for duty	71	150c	2c. p. lb.
“ corn, sweetened or flavoured, weight of packages to be included in weight for duty	71	150c	4c. p. lb.
“ rice	45	68a	2c. p. lb.
“ rye	42	66a	50c. p. brl.
“ sago	45	68a	2c. p. lb.
“ sulphur in	778	775a	Free.
“ wheat	47	22c	75c. p. brl.
“ when damaged by water in transitu, appraised value to be ascertained as provided by sections 8, 71, 72, 73, 74, 75 and 76 of “The Customs Act.”	30	52a	20 p.c. upon appraised value.
“ when wheat or grain grown in Canada is taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of Customs duty, provided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the following rules :—			
1st. He shall report to the nearest Customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the transaction, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor thereof where the grinding is to be performed.			
2nd. He shall report inwards in like manner the exact quantity of flour or meal and other product of said wheat or grain when he returns the same to Canada, and make a solemn declaration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other.			
3rd. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the aforesaid book, and shall require the owner to append his signature to such entries in attestation of the correctness of the same.			
4th. If it be found that any additional quantity of product has been returned more than that which the quantity of wheat or grain should properly produce, or if it be ascertained that any change has been made therein by the substitution in whole or in part of foreign wheat or grain or the product thereof for the Canadian wheat or grain represented to have been taken out to be so ground, or if any other fraudulent act has been done in			

	Depart- mental Number	Acts Number.	Duty.
F—Continued.			
Flour— <i>Concluded.</i>			
reference thereto, then the product or the alleged product so returned shall be seized and forfeited.	1209	O.C. Jan. 12, '89	Free.
Flower bulbs of all kinds	942	333c	Free.
“ odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when im- ported in tins of not less than 10 lbs. each.	163	355a	15 p.c.
Flowers, artificial.	511	7c	25 p.c.
“ chamomile.	903	578a	Free.
Fluid beef, not medicated	9	152a	25 p.c.
Foil, tin.	857	784a	Free.
Folding machines used in printing and bookbinding establishments.	325	132c	10 p.c.
Folders, advertising	305	90b	15c. p. lb. and 25 p.c.
Foliæ digitalis.	900	627a	Free.
Food, horse and cattle, locust beans and locust bean meal for the manufacture of.	873	289c	Free.
“ milk, and similar preparations.	72	105c	30 p.c.
Foot grease, being refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies.	945	274c	Free.
Force pumps	407	243a	35 p.c.
Foreign caught fish, imported otherwise than in bar- rels or half barrels, whether fresh, dried, salted or pickled, N.O.P.	654	491a	50c. p. 100 lbs.
“ built vessels applying for Canadian register, on hull, rigging and other appurtenances, except machinery	546	374a	10 p.c.
“ built vessels applying for Canadian register on boilers, steam engines and other machinery	546	374a	25 p.c.
Forest trees, when imported into Manitoba and North- west Territories for planting	1007	788a	Free.
Forged iron, N.E.S.	364	55b	1½c. p. lb., but not less than 35 p.c.
Forgings for axles, iron or steel, for cars, without re- ference to the stage of manufacture	371	66b	\$30 p. ton, but not less than 35 p.c.
“ for axles, iron or steel, for carriages, other than railway and tramway vehicles, with- out reference to the stage of manufacture.	372	65b	1c. p. lb. and 30 p.c.
“ of iron or steel, N.E.S.	364	55b	1½c. p. lb., but not less than 35 p.c.
Forks, cast iron, not ground, handled or otherwise manufactured	388	242a	10 p.c.
“ (not tableware), four, five or six-pronged, of all kinds.	394	145b	\$2 p. doz. and 20 p.c.
“ India-rubber vulcanized handles for.	257	211a	10 p.c.
“ (not tableware), two or three-pronged, of all kinds.	395	144b	5c. each and 25 p.c.
Forms, commercial blank.	304	16c	35 p.c.
Fossils	827	629a	Free.
Four-pronged forks of all kinds (not tableware).	394	145b	\$2 p. doz. and 20 p.c.
Fowls, domestic, pure bred, for the improvement of stock	712	275c	Free.
Frame needles, hand	400	405a	30 p.c.
Frames, picture, as furniture.	489	347a	35 p.c.
Free public libraries, books for the <i>bona fide</i> use of, not more than two copies of same book.	760	245c	Free.
Freestone, rough, not hammered or chiselled.	464	414a	\$1 p. ton of 13 c. ft.
“ dressed.	465	223c	30 p.c.
Freight carts costing less than \$50.	481	11b	\$10 each and 20 p.c.
“ “ “ \$50 and less than \$100.	481	11b	\$15 each and 20 p.c.
“ “ “ \$100 each and over.	481	12b	35 p.c.
“ cars, railway, property of R. R. Co.'s in U.S., running upon any line of road crossing the frontier, so long as Canadian cars are ad- mitted free under similar circumstances in the United States, under regulations pre- scribed by the Controller of Customs.	980	687a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>F—Continued.</i>			
French odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each..	163	355a	15 p.c.
Fresh fish, foreign caught, imported otherwise than in barrels or half-barrels, N.O.P.....	654	491a	50c. p. 100 lbs.
“ or salted meats, N.E.S.....	6	102c	3c p. lb.
“ tomatoes	95	141b	30c. p. bush. and 10 p.c.
“ vegetables, N. E. S., including sweet potatoes and yams.....	97	189c	25 p.c.
Fringe , bullion.....	867	250c	Free.
Fringes	197	87c	30 p.c.
“ woollen and worsted yarns, when genapped, dyed and finished, and imported by manufacturers to be used in their own factories in the manufacture of.....	963	331c	Free.
Fruit juices, other, non-alcoholic, not sweetened, N.O.P.....	129	222c	10c. p. gall.
“ plants, N.E.S.....	502 & 503	349a & 171c	20 p.c.
“ shrubs, N.E.S.....	503	171c	20 p.c.
“ syrups, N.O.P.....	128	221c	40c. p. gall.
“ trees (seedling stock for grafting).....	943	307c	Free.
“ trees, N.E.S.....	503	171c	20 p.c.
Fruits , viz.:—bananas.....	878	324c	Free.
“ guavas.....	878	324c	Free.
“ mangoes.....	878	324c	Free.
“ pine-apples.....	878	324c	Free.
“ plantains.....	878	324c	Free.
“ pomegranates.....	878	324c	Free.
“ shaddocks.....	878	324c	Free.
“ wild blueberries.....	878	324c	Free.
“ wild strawberries.....	878	324c	Free.
“ dried, N.E.S.....	106	164a	1c. p. lb.
“ in air-tight cans or other packages, including the cans or other packages, weighing not over one pound, three cents per can or package, and three cents additional per can or package for each pound or fraction of a pound over one pound in weight—the rate to include the duty on the cans or other packages, and the weight on which duty shall be payable to include the weight of the cans or other packages.....	115	172a	3c. p. lb. can or pack'ge.
“ labels for.....	305	90b	15c. p. lb. and 25 p. c.
“ preserved in brandy or other spirits.....	116	173a	\$1.90 p. Imp. gal.
Fuel , wood for, when imported into Manitoba and North-west Territories	1008	808a	Free.
Fullers' earth	840	631a	Free.
Fur caps.....	274	175a	25 p. c.
“ capes.....	274	175a	25 p. c.
“ cloaks.....	274	175a	25 p. c.
“ coats.....	274	175a	25 p. c.
“ hats.....	274	175a	25 p. c.
“ muffs.....	274	175a	25 p. c.
“ skins, wholly or partially dressed (<i>vide</i> O. C., 25th July, 1884).....	273	174a	15 p. c.
“ skins of all kinds, not dressed in any manner....	736	625a	Free.
“ tippets.....	274	175a	25 p. c.
“ other manufactures of.....	274	175a	25 p. c.
Furs , hatters', not on the skin	737	644a	Free.
Furnishing hardware, house, N.O.P.....	391	239a	30 p. c.
Furniture cabinet, finished or in parts.....	488	176a	35 p. c.
“ house.....	488	176a	35 p. c.
“ office.....	488	176a	35 p. c.
“ of iron, wood or any other material, finished or in parts.....	488	176a	35 p. c.
“ household, settlers', in actual use by settlers for six months before removal to Canada, provided that any dutiable article entered as settlers' effects may not			

	Depart- mental Number	Acts Number.	Duty.
F—Concluded.			
Furniture—Concluded.			
be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.	707	766a	Free.
“ picture frames as	489	347a	35 p. c.
Fusel oil (Tariff change, 24th June, 1891. See memo., 516 B)	130b	9e	\$2.12½ p. gall.
Fustic, extracts of.	812	271c	Free.
G.			
Galls, nut.	919	704a	Free.
Galvanic batteries, N.E.S.	544	162c	25 p. c.
Galvanized ironware.	436	163c	35 p. c.
“ nails, wrought and pressed.	374	82b	1½c. p. lb., but not less than 35 p. c.
“ spikes, wrought and pressed	374	82b	1½c. p. lb., but not less than 35 p. c.
“ sheet iron thinner than 20 gauge.	353	47b	12½ p. c.
Gambier.	819	314c	Free.
Game of all kinds.	8	296a	20 p. c.
Gannister.	843	166b	Free.
Garden rakes.	395	144b	5c. each and 25 p. c.
“ seeds, N.O.P., when in bulk or large parcels. .	48	141c	10 p. c.
“ “ when put up in small papers or parcels	48	141c	25 p. c.
Gas coke, when used in Canadian manufactures only (the product of gas works).	835	276c	Free.
“ fixtures or parts thereof.	345	179a	30 p. c.
“ light shades.	283	61c	30 p. c.
“ globes, N.E.S.	283	61c	30 p. c.
“ meters.	346	58c	35 p. c.
Gedda, gum.	936	278c	Free.
Genapped worsted and woollen yarns, when dyed and finished, and imported by manufactur- ers to be used in their factories only in the manufacture of braids, cords, tassels and fringes.	963	331c	Free.
Gentian root.	931	633a	Free.
Geographical maps, when imported by and for use of schools of the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individ- uals, the above particulars to be verified by special affidavit on each entry when presented.	1208	O.C. July 6, '88.	Free.
“ maps, charts and globes, N.E.S.	306	14c	20 p. c.
German mineral potash.	785	730a	Free.
“ potash salts for fertilizers	784	675a	Free.
“ silver, rolled or in sheets	855	309c	Free.
“ “ manufactures of, not plated.	347	180a	25 p. c.
Giant powder.	533	198a	5c. p. lb. and 20 p. c.
Gilded mouldings of wood.	491	472a	30 p. c.
Gigs, pleasure, and similar vehicles, costing under \$50.	481	11b	\$10 each and 20 p. c.
“ “ “ \$50 and less than \$100	481	11b	\$15 each and 20 p. c.
“ “ “ \$100 and over.	481	12b	35 p. c.
Gilder's whiting.	796	316c	Free.
Gilt-ware	386	118b	30 p. c.
“ whether plated wholly or in part.	386	118b	30 p. c.
Gin of all kinds, N. E. S. (Tariff change, June 24, '91. See memo. 516 B.)	130a	9e	\$2.12½ p. gall.
Ginger, preserved	70	161c	35 p. c.
“ unground.	92	388a	10 p. c.
“ ground.	92	388a	25 p. c.

	Depart- mental Number	Acts Number.	Duty.
G—Continued.			
Ginger wine containing not more than 40 p. c. of proof spirits. (Tariff change, June 24, '91. See memo. 516 B.).....	130g	9e	75c. p. gall.
“ wine containing more than 40 p. c. of proof spirits. (Tariff change, June 24, '91. See memo. 516 B.).....	130g	9e	\$2.12½ p. gall.
Ginghams , cotton, coloured or dyed.	178	44c	2c. p. sq. yd. and 15 p. c.
Ginseng root.	932	634a	Free.
Girders of rolled iron or steel, weighing not less than 25 lbs. per lineal yard.	366	52b	12½ p. c.
“ of rolled iron or steel, imported by bridge manufacturers for use exclusively in the manufacture of iron and steel bridges.	367	53b	12½ p. c.
Glass balls.	282	30b	5c. p. doz. and 30 p. c.
“ bent plate.	293	71c	20 p. c.
“ bottles.	281	60c	30 p. c.
“ carboys, empty or filled.	281	60c	30 p. c.
“ decanters.	281	60c	30 p. c.
“ demijohns, empty or filled.	281	60c	30 p. c.
“ enamelled, coloured.	286	63c	25 p. c.
“ flasks of less capacity than 8 ozs. each.	281	60c	30 p. c.
“ “ capacity of 8 ozs. and over.	282	30b	5c. p. doz. and 30 p. c.
“ in sheets, muffled, plain coloured, tinted or stained.	285	62c	20 p. c.
“ manufactures of, N. O. P.	293	71c	20 p. c.
“ ornamental figured.	286	63c	25 p. c.
“ other N. O. P.	293	71c	20 p. c.
“ paper.	315	129b	30 p. c.
“ painted and vitrified.	286	63c	25 p. c.
“ phials of less capacity than 8 ozs.	281	60c	30 p. c.
“ “ 8 ozs. capacity and over.	282	30b	5c. p. doz. and 30 p. c.
“ plate, bent.	293	71c	20 p. c.
“ “ not coloured, in panes of not over 30 sq. ft. each.	287	67c	6c. p. sq. ft.
“ “ not coloured, in panes of not over 30 sq. ft. each, when bevelled.	287	67c	8c. p. sq. ft.
“ “ in panes of over 30 and not over 70 sq. ft. each.	288	68c	8c. p. sq. ft.
“ “ in panes of over 30 and not over 70 sq. ft. each, when bevelled.	288	68c	10c. p. sq. ft.
“ plate in panes of over 70 sq. ft. each.	289	69c	9c. p. sq. ft.
“ “ “ when bevelled.	289	69c	11c. p. sq. ft.
“ plate, rough rolled.	286	63c	25 p. c.
“ shades, coloured, not painted, figured, enamelled or engraved.	284	70c	20 p. c.
“ silvered.	290	65c	30 p. c.
“ “ bevelled.	291	66c	35 p. c.
“ table-ware, cut, moulded or pressed.	282	30b	5c. p. doz. and 30 p. c.
“ “ crystal and decorated, made for mounting with silver-plated trimmings, when imported by manufacturers of plated-ware.	280	59c	20 p. c.
“ white, figured, enamelled and obscured.	286	63c	25 p. c.
“ window, common and colourless.	285	62c	20 p. c.
“ windows, stained.	292	64c	30 p. c.
Glasses , eye.	294	139b	30 p. c.
“ “ parts of, unfinished.	295	140b	25 p. c.
Glazed belting and upper leather, including kid, lamb sheep and calf.	262	94c	20 p. c.
“ chimney linings or vents.	279	50c	35 p. c.
“ drain pipes.	279	50c	35 p. c.
“ inverted blocks.	279	50c	35 p. c.
“ sewer pipes.	279	50c	35 p. c.
Globes , astronomical, N. E. S.	306	14c	20 p. c.
“ geographical, N. E. S.	306	14c	20 p. c.
“ incandescent light.	544	162c	25 p. c.
“ for gas lights, N. E. S.	283	61c	30 p. c.
“ electric light, N. E. S.	283	61c	30 p. c.
“ lamp, N. E. S.	283	61c	30 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>G—Continued.</i>			
Globes, lantern, N. E.S.	283	61c	30 p.c.
“ topographical, N. E.S.	306	14c	20 p.c.
Globules, iron, for polishing granite.	452	257a	20 p.c.
Glossed union collar cloth paper in rolls or sheets.	318	121c	25 p.c.
Glove boxes, fancy.	518	18c	35 p.c.
“ leathers, when imported by manufacturers of gloves, to be used in their factories, in the manufacture of gloves (Tariff change, July 6, '92. See memo. 563 B.) viz.	264	4f	
“ leather, antelope, tanned or dressed, coloured or uncoloured.	264	4f	10 p.c.
“ leather, buck, tanned or dressed, coloured or uncoloured.	264	4f	10 p.c.
“ leather, deer, tanned or dressed, coloured or un- coloured.	264	4f	10 p.c.
“ leather, kid, tanned or dressed, coloured or uncoloured.	264	4f	10 p.c.
“ leather, lamb, tanned or dressed, coloured or uncoloured.	264	4f	10 p.c.
“ leather, water hog, tanned or dressed, coloured or uncoloured.	264	4f	10 p.c.
Gloves of all kinds.	237	72c	35 p.c.
“ cotton netting for the lining of.	249	134c	10 p.c.
“ woollen.	250	135c	25 p.c.
Glucose. (Tariff change, June 24, '91. See memo. 516 B.)	78	4c	1½c. p. lb.
“ syrup. (Tariff change, June 24, '91. See memo. 516 B.)	78	4c	1½c. p. lb.
Glue, sheet.	22	33b	3c. p. lb.
“ broken sheet and ground.	22	33b	3c. p. lb.
“ liquid.	23	106c	30 p.c.
“ fish skins and fish offal when imported by glue manufacturers for use in their own factories.	1205	O.C. Dec. 13, '86	Free.
Glycerine, nitro-	535	199a	10c. p. lb. and 20 p.c.
“ explosives of which it forms a part.	533	198a	5c. p. lb. and 20 p.c.
Goat, alpaca or angora, yarn made from the hair of, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs.	1204	O.C. Nov. 18, '86	Free.
“ alpaca, ready-made clothing composed wholly or in part of the hair of, made up by the tailor, seamstress or manufacturer, N.O.P.	240	200c	10c. p. lb. and 25 p.c.
“ hair of the alpaca, manufactures composed wholly or in part of, viz. :—Blankets and flannels of every description; cloths, doe- skins, cassimeres, tweeds, coatings, overcoat- ings, felt cloth of every description, N.E.S.; horse collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn; knitted shirts, drawers and hosiery, N.E.S.	215	209c	10c. p. lb. and 20 p.c.
“ hair of the alpaca, fabrics manufactured wholly or in part of, N.O.P., costing 10c. p. yard and under.	216	155b	22½ p.c.
“ hair of the alpaca, fabrics manufactured wholly or in part of, N.O.P., costing over 10c. and under 14c.	216	156b	25 p.c.
“ hair of the alpaca, fabrics manufactured wholly or in part of, N.O.P., costing 14c. and over. . NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.	216	157b	27½ p.c.
“ hair, alpaca, and wool, not further prepared than washed, N.E.S.	747	317c	Free.
“ hair of the alpaca, stockings or socks.	236	138b	10c. p. lb. and 30 p.c.

	Depart- mental Number	Acts Number.	Duty.
G—Continued.			
Gold bullion, in blocks, bars or ingots	867	250c	Free.
“ coin	866	593a	Free.
“ jewellery	341	259a	20 p. c.
“ leaf	340	73c	30 p. c.
“ manufactures of	341	259a	20 p. c.
“ watch cases, filled, composition metal for the manufacture of	339	144	10 p. c.
Gold-beaters' moulds	755	635a	Free.
“ brim moulds for	754	559a	Free.
“ skins	755	635a	Free.
Goods not enumerated	547	486a	20 p. c.
Gooseberries , weight of package to be included in weight for duty	108	54c	3c. p. lb.
Gooseberry bushes	498	172c	1c. each.
Government , Dominion, articles imported by and for the use of (O.C. Oct. 29, '92. <i>See memo. 586 B</i>)	702	160b	Free.
“ books printed by any, not for the pur- poses of sale or trade	759	244c	Free.
Governor-General , articles for the use of	700	530a	Free.
Governor-General in Council may increase export duty on pine logs to \$3 per 1,000 ft. board measure	1153	819a	
Grafting , seedling stock for, viz.:—Peach, pear, plum and other fruit trees	943	307c	Free.
Grain grown in Canada when taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of customs duty, provided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the following rules:—			
1st. He shall report to the nearest customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the transac- tion, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor thereof where the grinding is to be per- formed.			
2nd. He shall report inwards in like manner the exact quantity of flour or meal and other product of said wheat or grain when he re- turns the same to Canada, and make a solemn declaration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other			
3rd. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the afore- said book, and shall require the owner to append his signature to such entries in attestation of the correctness of the same.			
4th. If it be found that any additional quantity of product has been returned more than that which the quantity of wheat or grain should properly produce, or if it be ascer- tained that any change has been made therein by the substitution in whole or in part of foreign wheat or grain or the pro- duct thereof for the Canadian wheat or grain represented to have been taken out to be so ground, or if any other fraudulent act			

	Depart- mental Number	Acts Number.	Duty
G—Continued.			
Grain—Concluded.			
has been done in reference thereto then the product or the alleged product so returned shall be seized and forfeited.....	1209	O.C. Jan. 12, '89	Free.
“ when damaged by water in transitu, appraised value to be ascertained as provided by sections 8, 71, 72, 73, 74, 75 and 76 of “The Customs Act”.....	30	52a	20 p. c. upon appraised value.
Grains, musk in	798	702a	Free.
Grand piano-fortes, parlour, concert and semi-concert.	538	114b	\$50 each and 20 p. c.
Granite, dressed	465	223c	30 p. c.
“ dry putty for polishing.....	452	257a	20 p. c.
“ ware.....	436	163c	35 p. c.
“ white (earthenware).....	277	28b	35 p. c.
Grape sugar (T. C., June 24, '91. See memo. 516 B)...	78	4e	1½c. p. lb.
Grapes	112	170a	2c. p. lb.
Grape vines costing 10c. and less	499	173c	2c. each.
Grass, esparto, or Spanish, and other grasses, and pulp of, for the manufacture of paper.....	969	615a	Free.
“ manilla.....	911	691a	Free.
“ plaits ..	739	729a	Free.
“ sea.....	924	755a	Free.
Grasses, fancy, dried but not coloured or otherwise manufactured	928	617a	Free.
“ and pulp of, for manufacture of paper.....	969	615a	Free.
Gravels	844	636a	Free.
Gray tartar, imported by manufacturers for use in their factories only.	953	326c	Free.
Grease, axle.....	175	9c	1c. p. lb.
“ foot, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalis.....	945	274c	Free.
“ rough, refuse of animal fat, for the manufacture of soap only.....	974	277c	Free.
Green chicory	64	93a	3c. p. lb.
“ coffee from the United States.....	60	111a	10 p. c.
“ “ except as hereinbefore provided.....	879	592a	Free.
“ Paris, dry.....	156	328a	10 p. c.
Grey cottons, not stained, painted or printed.	177	122a	1c. p. sq. yd. and 15 p. c.
Grindstones, not mounted, and not less than 12 ins. in diameter.	466	224c	\$2 p. ton.
Grip machine—iron or steel wire, No. 13 and 14 gauge, flattened and corrugated, used in connection with the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.	1003	328c	Free.
Grooved skelp iron, sheared or rolled	351	46b	\$13 p. ton.
Ground alkanet root	929	229c	Free.
“ aloes.....	768	231c	Free.
“ alum in bulk only.....	769	232c	Free.
“ borax, in bulk of not less than 25 lbs.	775	246c	Free.
“ cement, hydraulic or waterlime, including barrels ..	443	89a	40c. p. brl.
“ camwood, for dyeing or tanning purposes....	918	325c	Free.
“ chalkstone, china or Cornwall stone, felspar and cliff stone.....	825	256c	Free.
“ chicory, or other root or vegetable, used as substitutes for coffee.....	65	94a	4c. p. lb.
“ coffee from the United States.....	61	112a	3c. p. lb. and 10 p. c.
“ coffee, N.E.S.....	62	113a	3c. p. lb.
“ “ imitations of, N.E.S.....	62	113a	3c. p. lb.
“ “ substitutes for, N.E.S.....	62	113a	3c. p. lb.
“ emery.....	830	269c	Free.
“ fireproofs (pigments).....	152	116c	30 p. c.
“ flint stones.....	826	626a	Free.
“ glue.....	22	33b	3c. p. lb.
“ gypsum, not calcined.....	453	350a	10c. p. 100 lbs.

	Departmental Number	Acts Number.	Duty.
G—Concluded.			
Ground or prepared Indian madder.	817	689a	Free.
“ mustard	50	302a	25 p.c.
“ ochres and ochrey earths, washed or unwashed, calcined or raw.	152	116c	30 p.c.
“ oxides, washed or unwashed, calcined or raw.	152	116c	30 p.c.
“ paints, in japan, varnish, lacquers, liquid driers, collodion, oil finish or oil varnish; rough stuff and fillers, weight of package to be included in weight for duty	154	115c	5c. p. lb. and 25 p.c.
“ paints in oil or other liquids, N.E.S.	153	114c	30 p.c.
“ “ in spirits	155	117c	\$1 p. gall.
“ plaster of Paris, not calcined.	453	350a	10c. p. 100 lbs.
“ pumice and pumice stone.	833	733a	Free.
“ siennas, washed or unwashed, calcined or raw	152	116c	30 p.c.
“ sumac, for dyeing or tanning purposes.	918	325c	Free.
“ umbers, washed or unwashed, calcined or raw	152	116c	30 p.c.
Grounded wall papers, not hand-made, in rolls of 8 yards or under, greater lengths in proportion.	311b	118c	3c. p. roll.
Guano and other animal and vegetable manures.	727	638a	Free.
Guavas	878	324c	Free.
Gum, British.	21	8b	1c. p. lb.
Gums, viz. — Amber.	936	278c	Free.
“ Arabic	936	278c	Free.
“ Australian	936	278c	Free.
“ copal.	936	278c	Free.
“ dammar	936	278c	Free.
“ gum barberry.	936	278c	Free.
“ gum gedda.	936	278c	Free.
“ kaurie	936	278c	Free.
“ mastic.	936	278c	Free.
“ sandarac.	936	278c	Free.
“ Senegal	936	278c	Free.
“ shellac.	936	278c	Free.
“ white shellac in gum or flake, for manufacturing purposes.	936	278c	Free.
“ tragacanth, gum	936	278c	Free.
“ sweetened	79	160c	1½c. p. lb. and 35 p.c.
Gumwood , lumber and timber planks and boards of, rough sawn or split only.	941	287c	Free.
Gun cartridges	529	74c	35 p.c.
“ powder, in kegs, half kegs, quarter kegs and other similar packages	534	194a	5c. p. lb.
“ wads of all kinds	529	74c	35 p.c.
“ wads, felt board sized and hydraulic pressed and covered with paper or uncovered, for the manufacture of, when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material	1214	O.C., July 9, '90	Free.
Gut , cat, strings for musical instruments.	723	574a	Free.
“ cat, unmanufactured.	724	575a	Free.
“ cord for musical instruments.	723	574a	Free.
“ for whip or other cord, manufactured or unmanufactured.	725	640a	Free.
“ whip, unmanufactured.	724	575a	Free.
“ worm, for whip and other cord, manufactured or unmanufactured	725	640a	Free.
Gutta percha, crude.	897	641a	Free.
“ manufactures of.	258	200a	25 p.c.
Gypsum , crude (sulphate of lime)	831	642a	Free.
“ ground, not calcined.	453	350a	10c. p. 100 lbs

	Depart- mental Number	Acts Number.	Duty.
H.			
Hackled flax fibre	210	158 <i>a</i>	2c. p. lb.
Hair braids.....	197	87 <i>c</i>	30 p.c.
“ chains	197	87 <i>c</i>	30 p.c.
“ cleaned or uncleaned, but not curled or otherwise manufactured	728	279 <i>c</i>	Free.
“ cloth of all kinds.....	29	201 <i>a</i>	30 p.c.
“ cords.....	197	87 <i>c</i>	30 p.c.
“ curled.....	28	202 <i>a</i>	20 p.c.
“ mattresses.....	488	176 <i>a</i>	35 p.c.
“ of alpaca goat, manufactures of, viz.:—blankets and flannels of every description; cloths, doe- skins, cassimeres, tweeds, coatings, overcoat- ings, felt cloth of every description, N.E.S.; horse collar cloth; yarn, knitting yarn, finger- ing yarn, worsted yarn; knitted goods, viz.: shirts, drawers and hosiery, N.E.S.....	215	209 <i>c</i>	10c. p. lb. and 20 p.c.
“ of alpaca goat, fabrics, N.O.P., costing 10c. per yard and under.....	216	155 <i>b</i>	22½ p.c.
“ “ fabrics, N.O.P., costing over 10c. and under 14c. per yard.....	216	156 <i>b</i>	25 p.c.
“ “ fabrics, N.O.P., costing 14c. and over.....	216	157 <i>b</i>	27½ p.c.
NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterl- ing money shall be computed at the same ratio.....			
“ of alpaca goat, socks and stockings of.....	216	158 <i>b</i>	
“ of alpaca or angora goat, yarn spun from, when imported by manufacturers of braids for use exclusively in their factories in the manufac- ture of such braids only, under such regula- tions as may be adopted by the Controller of Customs.....	236	138 <i>b</i>	10c. p. lb. and 30 p.c.
“ of alpaca goat and other like animals, and wool, not further prepared than washed, N.E.S....	1204	O.C., Nov. 18, '86	Free.
“ oils, and all other perfumed preparations for the hair (non alcoholic), N.O.P.....	747	317 <i>c</i>	Free.
“ washes, and other toilet preparations (alcoholic), in bottles or flasks weighing not more than four ounces each. (Tariff change, June 24, '91. See memo. 516 B.).....	164	124 <i>c</i>	30 p.c.
“ “ and other toilet preparations (alcoholic), in bottles, flasks or other packages, weighing more than four ounces each. (Tariff change, June 24, '91. See memo. 516 B.).....	130 <i>c</i>	9 <i>e</i>	50 p.c.
“ “ and other toilet preparations (alcoholic), in bottles, flasks or other packages, weighing more than four ounces each. (Tariff change, June 24, '91. See memo. 516 B.).....	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall. and 40 p.c.
Half-kegs of gun, rifle, or sporting powder	534	194 <i>a</i>	5c. p. lb.
Half-penny sterling equivalent to one cent, as regards items 155 <i>b</i> , 156 <i>b</i> and 157 <i>b</i>	216	158 <i>b</i>	
Hammered bar iron, N.E.S.....	349	43 <i>b</i>	\$13 p. ton.
Hammers, weighing three pounds each or over	396	167 <i>c</i>	1c. p. lb. and 25 p.c.
“ N.E.S.....	393	142 <i>b</i>	35 p.c.
Hammer handles, hickory billets for, when specially imported for such manufacture.	941	287 <i>c</i>	Free.
Hammocks and like articles manufactured of twine, N.E.S.....	213	49 <i>e</i>	35 p.c.
Hand carts.....	483	84 <i>a</i>	30 p.c.
“ frame needles.....	400	405 <i>a</i>	30 p.c.
Handles, celluloid, moulded into sizes, not bored or otherwise manufactured, for knives and forks.....	526	86 <i>a</i>	10 p.c.
“ India rubber, vulcanized, for knives and forks.....	257	211 <i>a</i>	10 p.c.
“ parasol, sticks or canes in the rough or cut into lengths only for, when im- ported by manufacturers of um- brellas, parasols and sunshades for			

	Depart- mental Number	Acts Number.	Duty.
H—Continued.			
Handles, parasol—Concluded.			
use in their factories in the manu- facture of umbrellas, parasols and sunshades only.	990	323c	Free.
" " N.E.S.	246	187c	20 p.c.
" sunshade, sticks or canes in the rough or cut into lengths only for, when im- ported by manufacturers of um- brellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, para- sols and sunshades only.....	990	323c	Free.
" " N.E.S.	246	187c	20 p.c.
" umbrella, sticks or canes in the rough or cut into lengths only for, when im- ported by manufacturers of um- brellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, para- sols and sunshades only.....	990	323c	Free.
" " N.E.S.	246	187c	20 p.c.
" of tools, hickory billets for, when specially imported for such manufacture.....	941	287c	Free.
Handkerchief boxes, fancy.	518	18c	35 p.c.
Handkerchiefs, cotton, plain or printed in the piece or otherwise..	238	203a	25 p.c.
" linen, plain or printed in the piece or otherwise..	238	203a	25 p.c.
Hangings, paper, in rolls of 8 yards or under and in proportion for greater lengths, viz.:—			
" " brown blanks printed on plain un- grounded paper	311a	118c	2c. p. roll.
" " white blanks printed on plain un- grounded paper.....	311a	118c	2c. p. roll.
" " white papers, grounded papers and satins, not hand-made.....	311b	118c	3c. p. roll.
" " single print bronzes and coloured bronzes.....	311c	118c	6c. p. roll.
" " embossed bronzes.....	311d	118c	8c. p. roll.
" " coloured borders, narrow or wide .	311e	118c	6c. p. roll.
" " bronze " " " "	311f	118c	14c. p. roll.
" " embossed " " " "	311g	118c	15c. p. roll.
" " all other paper hangings or wall paper.....	311h	118c	35 p.c.
Hard rubber in sheets, but not further manufactured..	895	305c	Free.
Hardware, builders', cabinet makers', harness mak- ers' and saddlers', including curry- combs, carriage hardware, locks, butts and hinges, N.E.S., saws of all kinds, and tools of all kinds, N.E.S....	390	81c	35 p.c.
" house furnishing, N.O.P.....	391	239a	30 p.c.
Harness of every description	271	38b	35 p.c.
" cotton loom, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for the manufacture of.....	959	263c	Free.
" dressing	146	12c	30 p.c.
" soap	146	12c	30 p.c.
" of menagerie horses and cattle, under regula- tions prescribed by Controller of Customs.	710	701a	Free.
Harnessmakers' hardware, N.E.S.....	390	81c	35 p.c.
Harvest binder-twine of hemp, jute, manilla or sisal and manilla and sisal mixed. (Tariff change, March 4, 1893. See memo. 603 B.)...	192	184c	12½ p.c.
" " , rove for the manufacture of. (Tariff change, March 4, 1893. See memo. 603 B.) ...			10 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>H—Continued.</i>			
Harvesters, self-binding.	405	146 <i>b</i>	35 p.c.
“ without binders.	405	146 <i>b</i>	35 p.c.
Hatchet handles, hickory billets for, when specially imported for such manufacture.	941	287 <i>c</i>	Free.
Hatchets, N.E.S.	393	142 <i>b</i>	35 p.c.
Hat boxes.	543	169 <i>c</i>	30 p.c.
Hats, fur.	274	175 <i>a</i>	25 p.c.
“ unfinished Leghorn.	242	80 <i>a</i>	20 p.c.
“ N.E.S.	244	75 <i>c</i>	30 p.c.
Hat shapes, buckram for the manufacture of.	954	563 <i>a</i>	Free.
Hatters' bands, bindings, tips and sides, and linings both tips and sides, when imported by hat and cap manufacturers only, for use in their factories in the manufacture of hats and caps. (See memo. 593 B)	1211	O.C. May 31, '90	Free. /
“ furs, not on the skin.	737	644 <i>a</i>	Free.
“ irons, cast.	411	63 <i>b</i>	\$16 p. ton but not less than 30 p.c.
“ plush of silk or cotton.	738	645 <i>a</i>	Free.
Hay knives.	394	145 <i>b</i>	\$2 p. doz. and 20 p.c.
Head lights.	283	61 <i>c</i>	30 p.c.
Heads, bill, commercial.	304	16 <i>c</i>	35 p.c.
“ of sewing machines, complete or in parts.	541	133 <i>b</i>	\$3 each and 20 p.c.
“ of textile leather or rubber, for the manufac- ture of whips, imported by manufacturers of whips for use in their factories.	1206	O.C. July 2, '87	Free.
Heart ebony, black, lumber and timber planks and boards of, rough sawn or split only.	941	287 <i>c</i>	Free.
Heat welding compound, cherry.	780	579 <i>a</i>	Free.
Heavy oil, for any use.	160	307 <i>a</i>	10 p.c.
Hemlock bark.	915	646 <i>a</i>	Free.
“ seed and leaf.	904	596 <i>a</i>	Free.
Hemp canvas, when to be used for boats' and ships' sails carpeting.	208	79 <i>a</i>	5 p.c.
“ India (crude drug).	228	25 <i>c</i>	25 p.c.
“ mats and matting.	908	656 <i>a</i>	Free.
“ paper made on four cylinder machines, calendered to between .006 and .008 inch thickness, for man- ufacture of shot shells, when such article is im- ported by the manufacturers of shot shells, to be used for such purposes only in their own factories, until such time as the said article is manufac- tured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Depart- ment for the guidance of the officer when accept- ing free entries of such material.	228	25 <i>c</i>	25 p.c.
“ twine for harvest binders (Tariff change March 4, '93. See memo. 603 B).	1214	O.C. July 9, '90	Free.
“ rags.	192	184 <i>c</i>	12½ p.c.
“ undressed.	751	301 <i>c</i>	Free.
Henbane leaf.	907	647 <i>a</i>	Free.
Herrings, pickled or salted.	901	653 <i>a</i>	Free.
Hewn felloes, rough.	651	488 <i>a</i>	½ c. p. lb.
“ hubs, “.	505	469 <i>a</i>	15 p.c.
“ spokes and parts of wheels, rough.	505	469 <i>a</i>	15 p.c.
Hickory billets, to be used in the manufacture of axe, hatchet, hammer and other tool handles, when specially imported for such use.	941	287 <i>c</i>	Free.
“ felloes, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in the manufacture of such articles in their own factories only.	1217	O.C. July 21, '90	Free.

	Depart- mental Number	Acts Number.	Duty
H—Continued.			
Hickory, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
“ lumber sawn to shape, for spoke of wheels, but not further manufactured.....	941	287c	Free.
“ spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished	941	287c	Free.
Hides, raw, whether salted, dried or pickled.....	733	648a	Free.
Hinge blanks, N.E.S.....	381	85c	1c. p. lb. and 25 p. c.
Hinges and butts, N.E.S.....	390	81c	35 p. c.
“ strap, N.E.S.....	381	85c	1c. p. lb. and 25 p. c.
“ T., N.E.S.....	381	85c	1c. p. lb. and 25 p. c.
Hob nails.....	374	82b	1½c. p. lb., but not less than 35 p. c.
Hoes.....	395	144b	5c. each and 25 p. c.
Hogsheads in which goods are packed and being the same as those in which the goods are commonly placed for home consump- tion shall, in all cases not otherwise provided for, if containing goods sub- ject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.....		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, not otherwise provided for, shall be charged with a duty of 20 p. c. <i>ad valorem</i> , to be computed upon their original cost or value.....		Sec. 8, Tariff Act	20 p. c.
“ capable of holding liquids, when contain- ing goods free of duty shall be charged with a duty of 20 p. c. <i>ad valorem</i>		Sec. 8, Tariff Act	20 p. c.
Hogsheads not capable of holding liquids, when contain- ing goods exempt from duty shall be free		Sec. 8, Tariff Act	Free.
Hogs, live.....	2	6c	2c. p. lb.
Holders, cigar.....	101	26c	35 p. c.
“ cigarette.....	101	26c	35 p. c.
Honey, in the comb or otherwise.....	84	76c	3c. p. lb.
“ adulterations of.....	84	76c	3c. p. lb.
“ imitations.....	84	76c	3c. p. lb.
Hoods, manilla.....	243	289a	20 p. c.
Hoofs.....	729	652a	Free.
Hoof buttons.....	512	24c	5c. p. gross and 20 p. c.
Hooks, fish, but not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. (<i>Vide</i> O.C. March 6, '74, and July 17, '86).....	864	273c	Free.
Hoop iron, not more than ¾ inch in width, and being No. 25 gauge or thinner, for the manu- facture of tubular rivets.....	975	649a	Free.
“ “ 8 inches or less in width and not thinner than No. 20 gauge.....	355	48b	\$13 p. ton.
“ “ 8 inches or less in width and thinner than No. 20 gauge	356	49b	12½ p. c.
Hoops, steel, N.O.P., valued at 4c. or less per lb.....	360	56b	30 p. c., but not less than \$12 p. ton.
“ “ “ “ more than 4c. per lb..	360	57b	12½ p. c.
Hops.....	54	207a	6c. p. lb.
Horn buttons.....	513	23c	10c. p. gross and 20 p. c.
“ fancy articles.....	518	18c	35 p. c.
“ strips, when to be used in making corsets.....	730	650a	Free.
“ tips.....	729	652a	Free.
Horns.....	729	652a	Free.

	Depart- mental Number	Acts Number.	Duty.
H—Continued.			
Horse clothing, shaped, composed wholly or in part of wool, worsted, hair of the alpaca goat or like animal, N.O.P., made up by the tailor, seamstress or manufacturer....	240	200c	10c. p. lb. and 25 p. c.
“ clothing shaped, N.O.P.	239	29c	30 p. c.
“ collar cloth, composed wholly or in part of wool, worsted, hair of the alpaca goat or like animal	215	209c	10c. p. lb. and 20 p. c.
“ food, locust beans and locust bean meal for the manufacture of	873	289c	Free.
“ powers and parts thereof in any stage of manufacture (portable)	406	69b	35 p. c.
“ shoe nails	374	82b	1½ c. p. lb., but not less than 35 p. c.
“ shoes	374	82b	1½ c. p. lb., but not less than 35 p. c.
“ shoe nails, Swedish rolled iron nail rods, under ½ inch in diameter, for the manufacture of ...	350	87b	20 p. c.
“ tooth ensilage corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> the regulations as per Order in Council, June 11, 1890)	958	265c	Free.
Horses for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor in Council. (<i>Vide</i> regulations as per Order in Council of November 8, 1887)	709	651a	Free.
“ menagerie, under regulations prescribed by Controller of Customs	710	701a	Free.
Hose, cotton, rubber lined	256	137c	5c. p. lb. and 15 p. c.
“ duck, when imported by manufacturers of rubber goods for use in their factories	966	607a	Free.
“ linen, rubber lined	256	137c	5c. p. lb. and 15 p. c.
“ rubber	256	137c	5c. p. lb. and 15 p. c.
Hosiery, alpaca goat hair, or other like animal, N.E.S.	215	209c	10c. p. lb. and 20 p. c.
“ woollen, N.E.S.	215	209c	10c. p. lb. and 20 p. c.
“ worsted, N.E.S.	215	209c	10c. p. lb. and 20 p. c.
“ yarns, cotton under No. 40, not bleached, dyed or coloured	185	127a	2c. p. lb. and 15 p. c.
“ yarns, cotton, under No. 40, bleached, dyed or coloured	185	128a	3c. p. lb. and 15 p. c.
House furniture, finished or in parts	488	176a	35 p. c.
“ furnishing hardware, N.O.P.	391	239a	30 p. c.
“ of Commons, articles imported by and for the (O.C. Oct. 29, '92. <i>See</i> memo. 586 B)	702	160b	Free.
Household effects of British subjects dying abroad, but domiciled in Canada	704	525a	Free.
“ furniture of settlers, in use by the settler for six months before removal to Canada, provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766a	Free.
Hubs, rough hewn or sawn only	505	469a	15 p. c.
Hull of foreign built ships and other vessels applying for Canadian register	546	374a	10 p. c.
Hydrated oxide of ethyl (Tariff change June 24, '91. <i>See</i> memo. 516 B)	130a	9c	\$2.12½ p. gall.
Hydraulic cement, ground, including barrels	443	89a	40c. p. brl.
“ pressed, sized felt board covered with paper or uncovered, for the manufacture of gun wads when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time			

	Depart- mental Number	Acts Number.	Duty.
H—Concluded.			
Hydraulic—Concluded.			
as the said article is manufactured in Canada: Provided always that the said article when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs department for the guidance of the officer when accepting free entries of such material.	1214	O.C. July 9, '90.	Free.
Hymn books	301	35a	5 p. c.
Hyoscyamus	901	653a	Free.
I			
Ice	949	654a	Free.
“ creepers, steel of No. 12 to 30 gauge, inclusive, but not thinner, when imported by manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories.	1000	329c	Free.
Iceland moss, crude or cleaned only.	921	293c	Free.
Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30c. per gall	165	213c	25 p.c.
Illustrated advertising periodicals.	303	13c	6c. p. lb. and 20 p.c.
“ pamphlets, stereotypes, electrotypes and celluloids for.	327	151c	2c. p. sq. in.
“ price lists.	303	13c	6c. p. lb. and 20 p.c.
Illustrations of insects, &c., pictorial, imported by and for the use of schools, colleges, scientific and literary societies.	986	723a	Free.
Imitation porcelain shades, not figured, painted, enamelled or engraved.	284	70c	20 p.c.
Imitations of brandy. (Tariff change, June 24, '91. See memo. 516b)	130c	9c	\$2.12½ p. gall.
“ ground coffee, N.E.S.	62	113a	3c. p. lb.
“ roasted “	62	113a	3c. “
“ honey	84	76c	3c. “
“ precious stones, N.E.S., but not set or otherwise manufactured	478	4c	10 p.c.
Immoral books, photographs, printed papers, drawings, paintings, prints, or representations of any kind	1100	813a	Prohibited.
Implements, agricultural, viz.:—harvesters, self-binding	405	146b	35 p.c.
“ “ harvesters, without binders	405	146b	35 “
“ “ binding attachments.	405	146b	35 “
“ “ mowing machines	405	146b	35 “
“ “ reapers	405	146b	35 “
“ “ sulky ploughs.	405	146b	35 “
“ “ walking ploughs.	405	146b	35 “
“ “ others, N.O.P.	405	146b	35 “
“ settlers, in use by the settler one year before removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.	707	667a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Implements, bookbinders'	323	17c	10 p.c.
“ of trade, occupation or employment, belonging to settlers, in use by the settler six months before removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale; provided that any duti- able article entered as settlers' effects may not be so entered un- less brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.....	707	766a	Free.
Improvements in the arts, models of; but no arti- cle or articles shall be deemed a model which can be fitted for use. (O. C., Sept. 21, '85)...	984	292c	“
Incandescent light globes	544	162c	25 p.c.
Indecent books, photographs, printed papers, draw- ings, paintings, prints or representations of any kind	1100	813a	Prohibited.
India hemp (crude drug)	908	656a	Free.
“ rubber boots, with tops or uppers of cloth or of material other than rubber.....	252	77c	35 p.c.
“ “ “ N.E.S.	253	78c	25 “
“ “ clothing made waterproof with, N.E.S. .	255	225c	35 “
“ “ “ N.E.S.	255	225c	35 “
“ “ manufactures of, N.E.S.	253	78c	25 “
“ “ shoes, with tops or uppers of cloth or of material other than rubber.....	252	77c	35 “
“ “ shoes, N.E.S.	253	78c	25 “
“ “ surfaced waterproof clothing.....	254	226c	10c. p. lb. and 25 p.c.
“ “ unmanufactured.	894	655a	Free.
“ “ vulcanized handles for knives and forks.	257	211a	10 p.c.
“ rubbered oil-cloth and oiled silk, in the piece, cut or shaped, N.O.P.	231	109c	5c. p. sq. yd. & 15 p.c.
Indian corn.....	35	55a	7½c. p. bush.
“ “ of the varieties known as “Southern white Dent Corn” or horse tooth ensi- lage corn and “Western yellow Dent Corn” or horse tooth ensilage corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> O. C., July 11, '90).....	958	265c	Free.
“ dialects and languages of Indian tribes of Dom- inion of Canada, books printed in.....	761	318c	Free.
“ madder, ground or prepared, and all extracts of	817	689a	Free.
Indigo.....	813	657a	Free.
“ auxiliary.....	814	280c	Free.
“ , paste and extract of.....	815	659c	Free.
Indurated fibre ware.....	510	199c	30 p.c.
Ingots, copper.....	342	39c	10 p.c.
“ gold and silver bullion in.....	867	250c	Free.
“ steel, and steel cogged, N.O.P., valued at 4c. or less per lb.	360	56b	30 p.c., but not less than \$8 p. ton.
“ “ “ “ valued at more than 4c. per lb.	360	57b	12½ p.c.
Ingrain carpets, two and three-ply, of which the warp is composed wholly of cotton, or of material other than wool, worsted, hair of the alpaca goat or like animal.....	225	478a	5c. p. sq. yd., & 20 p.c.
“ “ treble, three-ply and two-ply, com- posed wholly of wool.....	226	477a	10c. p. sq. yd. & 20 p.c.
Ink for writing.....	321	212a	25 p.c.
“ shoemakers'	146	12c	30 p.c.

	Depart- mental Number	Acts Number.	Duty.
I—Continued.			
Insects, &c., pictorial illustrations of, when imported by and for the use of schools, colleges, literary and scientific societies	986	723a	Free.
Instruments, dental	401	83c	20 p.c.
“ mathematical, N.E.S.	296	100c	25 p.c.
“ musical, cabinet organs, viz.—reed organs having not more than 2 sets of reeds ..	536	321a	\$10 each and 15 p.c.
“ musical, cabinet organs, viz.—reed organs having over 2 and not over 4 sets of reeds ..	536	321a	\$15 each and 15 p.c.
“ musical, cabinet organs, viz.—reed organs having over 4 and not over 6 sets of reeds ..	536	321a	\$20 each and 15 p.c.
“ musical, cabinet organs, viz.—reed organs having over 6 sets of reeds ..	536	321a	\$30 each and 15 p.c.
“ musical: organs, pipe organs	537	322a	25 p.c.
“ “ square piano-fortes, whether round cornered or not, not over 7 octaves ..	538	114b	\$25 each and 20 p.c.
“ “ square piano-fortes, other ..	538	114b	\$30 each and 20 p.c.
“ “ upright piano-fortes	538	114b	\$30 each and 20 p.c.
“ “ concert, semi-concert or parlour grand piano-fortes ..	538	114b	\$50 each and 20 p.c.
“ “ parts of piano-fortes	539	345a	25 p.c.
“ “ sets of reeds or parts of, for cabinet organs	537	322a	25 p.c.
“ “ N.O.P.	540	322a	25 p.c.
“ “ for bands of the Army and Navy	701	161b	Free.
“ “ for bands of the Canadian militia. (<i>Vide</i> O.C., Nov. 8, '87, and May 11, '88 ...	702	160b	Free.
“ “ settlers', in use by the settler one year before removal to Canada; provided that any dutiable article entered as settlers' effects, may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766a	Free.
“ “ when imported by and for the use of schools of the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	1208	O.C. July 6, '88	Free.
“ optical, N.E.S.	296	100c	25 p.c.
“ philosophical, not manufactured in Canada, imported by and for the use of schools, colleges, universities and scientific societies	985	722a	Free.
“ philosophical, N.E.S.	296	100c	25 p.c.
“ photographic, N.E.S.	296	100c	25 p.c.
“ surgical	401	83c	20 p.c.
“ telephone and telegraph	544	162c	25 p.c.
Insulators, of all kinds, N.E.S.	544	162c	25 p.c.
“ lightning rod	282	30b	5c. p. doz. and 30 p.c.
“ telegraph	282	30b	5c. p. doz. and 30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Inventions, models of, no article shall be deemed a model which can be fitted for use (O.C., Sept. 21, '95).....	984	292c	Free.
Inverted blocks, glazed or unglazed.....	279	50c	35 p.c.
Iodine, crude.....	789	660a	Free.
Ipecacuanha root (medicinal).....	930	304c	Free.
Iris.....	935	661a	Free.
Iron and its ores, all metal produced from, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation or converted, cast or made from iron or its ore by the crucible, Bessemer, pneumatic, Thomas-Gilchrist-basic, Siemens-Martin or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure, which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel.....	362	60b	
“ and steel plate combined.....	352	58b	30 p.c.
“ angle, 9 and 10 gauge, not over 1½ inches wide, which is to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as the said article is manufactured in Canada.....	1215	O.C. July 5, '90.	Free.
“ angles for iron or composite ships or vessels.....	977	663a	Free.
“ angles rolled, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only.....	367	53b	12½ p. c.
“ angles rolled, weighing not less than 25 lbs. per lineal yard.....	366	52b	12½ p. c.
“ angles, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.....	365	51b	½ c. p. lb. and 10 p.c.
“ articles rated as iron or a manufacture of, shall be charged the same duty if made of steel or of steel and iron combined, N.E.S.....	363	61b	
“ articles, wares and manufactures composed wholly or in part of, and whether wholly or partially manufactured, N.O.P.....	429	89b	30 p.c.
“ articles not manufactured in Canada, when imported for use in the construction of iron or steel ships or vessels.....	978	327c	Free.
“ axles and parts of, for cars, without reference to stage of manufacture.....	371	66b	\$30 p. ton, but not less than 35 p.c.
“ axles and parts of, for carriages other than railway and tramway vehicles, without reference to stage of manufacture.....	372	65b	1 c. p. lb. and 30 p.c.
“ axle bars, for cars, without reference to stage of manufacture.....	371	66b	\$30 p. ton, but not less than 35 p.c.
“ axle bars for carriages other than railway and tramway vehicles, without reference to stage of manufacture.....	372	65b	1 c. p. lb. and 30 p.c.
“ axle blanks for cars, without reference to stage of manufacture.....	371	66b	\$30 p. ton, but not less than 35 p.c.
“ axle blanks for carriages other than railway and tramway vehicles, without reference to stage of manufacture.....	372	65b	1 c. p. lb. and 30 p.c.
“ axle forgings for cars, without reference to stage of manufacture.....	371	66b	\$30 p. ton, but not less than 35 p.c.
“ axle forgings for carriages other than railway and tramway vehicles, without reference to stage of manufacture.....	372	65b	1 c. p. lb. and 30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Iron, band, 8 inches or less in width, and not thinner than No. 20 gauge.....	355	48½	\$13 p. ton.
“ band, 8 inches or less in width, thinner than No. 20 gauge.....	356	49½	12½ p.c.
“ balances.....	382	75½	35 p.c.
“ bar, rolled or hammered, comprising flats, rounds and squares, and bars and shapes of rolled iron, N.E.S.....	349	43½	\$13 p. ton.
“ bars and shapes of, rolled, N.E.S.....	349	43½	\$13 p. ton.
“ bars, cold rolled, cold hammered, or polished in addition to the usual process of hot rolling or hammering.....	361	59½	½c. p. lb. additional to rates imposed on said material as produced by ordinary process.
“ beams for iron or composite ships or vessels....	977	663a	Free.
“ beams, rolled, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only....	367	53½	12½ p.c.
“ beams, rolled, weighing not less than 25 lbs. per lineal yard....	366	52½	12½ p.c.
“ bedsteads, rolled iron tubes not welded, under 1½ inch in diameter; angle iron, 9 and 10 gauge, not over 1½ inch wide; iron tubing, lacquered or brass covered, not over 1½ inch diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as any of the said articles are manufactured in Canada.	1215	O. C. July 5, '90	Free.
“ boiler plate or other plate, sheared or unsheared, N.E.S.....	351	46½	\$13 p. ton.
“ bolts, with or without threads, less than ¾ of an inch in diameter.....	378	81½	1½c. p. lb. & 30 p.c.
“ “ N.E.S., with or without threads.....	381	85c	1c. p. lb. & 25 p.c.
“ bolt blanks, less than ¾ of an inch in diameter....	378	81½	1½c. p. lb. & 30 p.c.
“ “ N.E.S.....	381	85c	1c. p. lb. & 25 p.c.
“ brads not exceeding 16 ounces to the 1,000.....	377	83½	2c. p. 1,000.
“ “ exceeding 16 ounces to the 1,000.....	377	84½	2c. p. lb.
“ bridge plate, rolled, not less than ¾ of an inch thick nor less than 15 inches wide, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only.....	367	53½	12½ p.c.
“ bridges.....	368	54½	1½c. p. lb., but not less than 35 p.c.
“ Canada plates.....	353	47½	12½ p.c.
“ caps for whip ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories....	1206	O. C. July 2, '87	Free.
“ cast, forks, not handled, ground or further manufactured.....	388	242a	10 p.c.
“ “ hatters' irons.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ “ pipe of every description.....	412	64½	\$12 p. ton, but not less than 35 p.c.
“ “ plates.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ “ sad irons.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ “ scrap.....	410	41½	\$4 p. ton.
“ “ stove plates and irons.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ “ tailors' irons.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ “ vessels.....	411	63½	\$16 p. ton, but not less than 30 p.c.
“ castings, N.E.S.....	411	63½	\$16 p. ton, but not less than 30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Iron castings, malleable, N.E.S.	408	62 <i>b</i>	\$25 p. ton, but not less than 30 p.c.
“ chains, over $\frac{3}{16}$ of an inch in diameter.....	373	249 <i>a</i>	5 p. c.
“ channels, rolled, made by the Kroman process, when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.	367	53 <i>b</i>	12½ p.c.
“ channels, rolled, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p.c.
“ channels, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51 <i>b</i>	½ c. p. lb. and 10 p.c.
“ crowbars	396	167 <i>c</i>	1 c. p. lb. & 25 p. c.
“ cut to shape for shovel and spade blanks.....	397	168 <i>c</i>	81 p. doz. & 25 p.c.
“ eye bar blanks, rolled, made by the Kroman pro- cess, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only.....	367	53 <i>b</i>	12½ p.c.
“ fencing, barbed wire.....	420	232 <i>a</i>	1½ c. p. lb.
“ “ buckthorn and strip	421	233 <i>a</i>	1½ c. p. lb.
“ ferro-manganese for the manufacture of.....	409	80 <i>c</i>	82 p. ton.
“ ferro-silicon “ “ “ “	409	80 <i>c</i>	82 p. ton.
“ forgings, N.E.S.	364	55 <i>b</i>	1½ c. p. lb., but not less than 35 p.c.
“ forged, N.E.S., of whatever shape or in whatever stage of manufacture.....	364	55 <i>b</i>	1½ c. p. lb., but not less than 35 p.c.
“ forks, cast, not handled, ground or further manu- factured	388	242 <i>a</i>	10 p.c.
“ furniture, finished or in parts.	488	176 <i>a</i>	35 p.c.
“ girders, rolled, when imported by bridge manu- facturers to be used in the manufacture of iron and steel bridges only.....	367	53 <i>b</i>	12½ p.c.
“ girders, rolled, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p.c.
“ hammers weighing 3 lbs. each or over.	396	167 <i>a</i>	1 c. p. lb. & 25 p.c.
“ hatter's irons, cast.	411	63 <i>b</i>	\$16 p. ton, but not less than 30 p.c.
“ hinge blanks, N.E.S.	381	85 <i>c</i>	1 c. p. lb. & 25 p.c.
“ hinges, T., N.E.S.	381	85 <i>c</i>	1 c. p. lb. & 25 p.c.
“ hinges, strap, N.E.S.	381	85 <i>c</i>	1 c. p. lb. & 25 p.c.
“ hob nails.....	374	82 <i>b</i>	1½ c. p. lb., but not less than 35 p.c.
“ hoop, 8 inches or less in width, and not thinner than No. 20 gauge.....	355	48 <i>b</i>	\$13 p. ton.
“ hoop, 8 inches or less in width, and thinner than No. 20 gauge.....	356	49 <i>b</i>	12½ p.c.
“ hoop, not more than $\frac{3}{8}$ of an inch in width, and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.....	975	649 <i>a</i>	Free.
“ horse-shoe nails	374	82 <i>b</i>	1½ c. p. lb., but not less than 35 p.c.
“ horse-shoes.....	374	82 <i>b</i>	1½ c. p. lb., but not less than 35 p.c.
“ in blooms.....	359	42 <i>b</i>	\$9 per ton.
“ in loops.....	359	42 <i>b</i>	\$9 p. ton.
“ in puddled bars, or other forms less finished than iron in bars, and more advanced than pig iron, except castings.	359	42 <i>b</i>	\$9 p. ton.
“ in pigs	410	41 <i>b</i>	\$4 p. ton.
“ in slabs	359	42 <i>b</i>	\$9 p. ton.
“ joists, rolled, when imported by bridge manu- facturers to be used in the manufacture of iron and steel bridges only.....	367	53 <i>b</i>	12½ p.c.
“ joists, rolled, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p.c.
“ kentledge.....	410	41 <i>b</i>	\$4 p. ton.
“ knees for iron or composite ships or vessels	977	663 <i>a</i>	Free.
“ liquor, solution of acetate of iron, for dyeing or calico printing.....	810	664 <i>a</i>	Free.
“ machinery, N.E.S.	404	68 <i>b</i>	30 p.c.
“ masts for ships, or parts of.....	979	668 <i>a</i>	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Iron mattocks	396	167c	1c. p. lb. & 25 p.c.
“ mule shoes	374	82b	1½c. p. lb., but not less than 35 p. c.
“ nail plate, 16 gauge and thicker	351	46b	\$13 p. ton.
“ “ rods, Swedish rolled, under ½ inch in diameter, for the manufacture of horse-shoe nails	350	87b	20 p. c.
“ nails, cut	376	86b	1c. p. lb.
“ “ hob	374	82b	1½c. p. lb., but not less than 35 p. c.
“ “ horse-shoe	374	82b	1½c. p. lb., but not less than 35 p. c.
“ “ wrought and pressed, galvanized or not	374	82b	1½c. p. lb., but not less than 35 p. c.
“ “ “ all other kinds, N.E.S.	374	82b	1½c. p. lb., but not less than 35 p. c.
“ “ wire	374	82b	1½c. p. lb., but not less than 35 p. c.
“ nut blanks, less than ⅜ of an inch in diameter	378	81b	1½c. p. lb. and 30 p. c.
“ nut blanks, N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ nuts (wrought)	381	85c	1c. p. lb. and 25 p. c.
“ N.E.S., 8 inches or less wide, and not thinner than No. 20 gauge	355	48b	\$13 p. ton.
“ N.E.S., 8 inches or less wide, and thinner than No. 20 gauge	356	49b	12½ p. c.
“ ox shoes	374	82b	1½c. p. lb., but not less than 35 p. c.
“ picks	396	167c	1c. p. lb. and 25 p. c.
“ pipe (cast) of every description	412	64b	\$12 p. ton, but not less than 35 p. c.
“ plates, cast	411	63b	\$16 p. ton, but not less than 30 p. c.
“ plates for composite or iron ships or vessels	977	663a	Free.
“ “ not less than 30 inches wide and not less than ¼ inch thick	353	47b	12½ p. c.
“ pumps, pitcher spout, cistern, well and force pumps railway bars or rails, for railways and tramways of any form, punched or not, N.E.S.	407	243a	35 p. c.
“ railway fish-plates	369	88b	\$6 p. ton.
“ ribs for parasols, sunshades or umbrellas, im- ported by manufacturers for use in their own factories in the manufacture of said articles	376	50b	\$12 p. ton.
“ rivets less than ⅜ of an inch in diameter	990	323c	Free.
“ rivets, N.E.S.	378	81b	1½c. p. lb. and 30 p. c.
“ rods, cold rolled, cold hammered or polished in any way, in addition to the usual process of hot rolling or hammering	381	85c	1c. p. lb. and 25 p. c.
“ rods, wire, round rolled, under ½ inch in diameter, imported by wire manufacturers to be used in making wire in their factories	361	59b	¼c. p. lb. add 1 to rates im- posed on said material as produced by ordi- nary process.
“ sad irons, cast	988	281c	Free.
“ sand or globules for polishing granite	411	63b	\$16 p. ton, but not less than 30 p. c.
“ scrap, cast	452	257a	20 p. c.
“ scrap, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in Canadian waters	410	41b	\$4 p. ton.
“ scrap, wrought, being waste or refuse, and fit only to be remanufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re- manufacture	976	175b	Free.
“ screws, 2 inches or over in length (commonly called wood screws)	357	211c	\$2 p. ton.
“ “ 1 inch and less than 2 inches (commonly called wood screws)	379	78b	3c. p. lb.
“ “ less than 1 inch (commonly called wood screws)	379	78b	8c. p. lb.
“ “ less than 1 inch (commonly called wood screws)	379	78b	11c. p. lb.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Iron screws, N.O.P.	380	131b	35 p.c.
“ scroll, 8 inches or less in width, not thinner than No. 20 gauge.	355	48b	\$13 p. ton.
“ “ 8 inches or less in width, thinner than No. 20 gauge.	356	49b	12½ p.c.
“ sheet, common or black, not thinner than No. 20 gauge, N.E.S.	351	46b	\$13 p. ton.
“ “ common or black, smoothed or polished, coated or galvanized, thinner than No. 20 gauge.	353	47b	12½ p.c.
“ sheets for iron or composite ships or vessels.	977	663a	Free.
“ shoes, horse, mule and ox.	374	82	1½ c. p. lb., but not less than 35 p.c.
“ skelp, sheared or rolled in grooves.	351	46b	\$13 p. ton.
“ sledges.	396	167c	1c. p. lb. and 25 p.c.
“ solution of acetate of, for dyeing and calico print- ing.	810	664a	Free.
“ special sections, rolled, weighing not less than 25 lbs. per lineal yard.	366	52b	12½ p.c.
“ special sections, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½ c. p. lb. and 10 p.c.
“ spiegel for the manufacture of.	409	80c	\$2 p. ton.
“ spikes, cut.	376	86b	1c. p. lb.
“ “ wrought and pressed, galvanized or not. .	374	82b	1½ c. p. lb., but not less than 35 p.c.
“ sprigs, cut, not exceeding 16 oz. to the 1,000.	377	83b	2c. p. 1,000.
“ “ exceeding 16 oz. to the 1,000.	377	84b	2c. p. lb.
“ springs of all kinds for cars, without reference to the stage of manufacture.	371	66b	\$30 p. ton, but not less than 35 p.c.
“ “ “ “ carriages other than rail- way or tramway vehicles, without reference to the stage of manufacture.	372	65b	1c. p. lb. and 30 p.c.
“ “ “ N.E.S., without reference to the stage of manufacture.	371	66b	\$30 p. ton, but not less than 35 p.c.
“ stove plates and irons, cast.	411	63b	\$16 p. ton, but not less than 30 p.c.
“ strips, cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering.	361	59b	½ c. p. lb. additional to rates imposed on said material as produced by ordinary process.
“ structural shapes, rolled, when imported by bridge manufacturers to be used in the manufacture of iron and steel bridges only.	367	53b	12½ p.c.
“ structural shapes, rolled, weighing not less than 25 lbs. per lineal yard.	366	52b	12½ p.c.
“ structural shapes, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½ c. p. lb. and 10 p.c.
“ sulphate of (copperas).	793	313c	Free.
“ tacks, cut, not exceeding 16 oz. to the 1,000.	377	83b	2c. p. 1,000.
“ “ exceeding 16 oz. to the 1,000.	377	84b	2c. p. lb.
“ tailors' irons, cast.	411	63b	\$16 p. ton, but not less than 30 p.c.
“ track tools.	396	167c	1c. p. lb. and 25 p.c.
“ tubing, lacquered or brass covered, not over 1½ inches in diameter, cut in lengths, for the manu- facture of bedsteads and to be used for no other purpose; when imported for the manu- facturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as the said article is manufactured in Canada.	1215	O.C. July 5, '90	Free.
“ tubing, lap welded, threaded and coupled or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regula- tions to be made by the Governor in Council. .	414	84c	20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>I—Continued.</i>			
Iron tubes, rolled, not welded, under 1½ inches in diameter, cut in lengths for manufacture of bedsteads and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as the said articles are manufactured in Canada	1215	O.C. July 5, '90	Free.
“ tubes, boiler, wrought	413	70b	15 p.c.
“ tubes or pipes, wrought, other	417	74b	10c. p. lb. and 30 p.c.
“ tubing, wrought, threaded and coupled or not, over 2 ins. in diameter	416	73b	15 p.c.
“ vessels, cast	411	63b	\$16 p. ton, but not less than 30 p.c.
“ vessels or ships, steel or iron beams, sheets, plates, angles and knees for	977	663a	Free.
“ vessels or ships, steel or iron manufactured articles, not manufactured in Canada when imported for use in the construction of	978	327c	Free.
“ ware, galvanized	436	163c	35 p.c.
“ “ enamelled	436	163c	35 p.c.
“ washers, wrought	381	85c	1c. p. lb. and 25 p.c.
“ wedges	396	167c	1c. p. lb. and 25 p.c.
“ weighing beams	382	75b	35 p.c.
“ wire nails	374	82b	1½c. p. lb., but not less than 35 p.c.
“ wire rope of, N.O.P.	428	77b	25 p.c.
“ wire of No. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories	1003	328c	Free.
“ work, structural	368	54b	1½c. p. lb., but not less than 35 p.c.
“ wrought, sheet or plate cuttings or clippings, as cut at the rolling mills or ship-yards, fit only for re-rolling and to be used for such purpose only	358	212c	30 p.c.
“ “ boiler tubes	413	70b	15 p.c.
“ “ tubes or pipes, N.O.P.	417	74b	10c. p. lb. and 30 p.c.
“ “ tubing, threaded and coupled or not, over 2 inches in diameter	416	73b	15 p.c.
“ “ nuts	381	85c	1c. p. lb. and 25 p.c.
“ “ scrap, being waste or refuse, fit only to be re-manufactured, same having been in use, not to include cuttings or clippings which can be used as iron or steel, without re-manufacture	357	211c	\$2 p. ton.
“ “ washers	381	85c	1c. p. lb. and 25 p.c.
“ manufactures of, N.O.P., composed wholly or in part of iron, and whether partly or wholly manufactured	429	89b	30 p.c.
Ironstone ware	277	28b	35 p.c.
Irons, hatters', cast	411	63b	\$16 p. ton, but not less than 30 p.c.
“ stove, cast	411	63b	\$16 p. ton, but not less than 30 p.c.
“ sad, cast	411	63b	\$16 p. ton, but not less than 30 p.c.
“ tailors', cast	411	63b	\$16 p. ton, but not less than 30 p.c.
Istle	925	272c	Free.
Italian cloths, cotton yarns, unbleached, bleached or dyed, not coarser than No. 40 for use in the manufacture of	959	263c	Free.
“ cloths, cotton yarns in cops only, made from single cotton yarns finer than No. 40, when for use in their own factories by the manufacturers of Italian cloths, for the selvages of the said cloths, and for such purpose only	960	264c	Free.

	Depart- mental Number	Acts Number.	Duty.
I—Concluded.			
Ivory black	148	263 <i>a</i>	10 p.c.
“ buttons, vegetable	513	23 <i>c</i>	10c. p. gross and 20 p.c.
“ fancy articles made of	518	18 <i>c</i>	35 p.c.
“ nuts, unmanufactured	731	666 <i>a</i>	Free.
“ unmanufactured	731	666 <i>a</i>	Free.
“ vaccine points	745	794 <i>a</i>	Free.
“ veneers of, sawn only	732	178 <i>b</i>	Free.
J			
Jaconet muslins (uncoloured cotton fabrics)	182	208 <i>c</i>	25 p.c.
Jalap , root	933	669 <i>a</i>	Free.
Jams , N.E.S.	85	86 <i>c</i>	5c. p. lb.
Japanned corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels.	402	79 <i>c</i>	5c. p. lb. & 30 p.c.
“ leather	265	93 <i>b</i>	25 p.c.
“ tagging metal, in coils, not over 1½ inches wide, when imported by manufacturers of shoe and corset laces for use in their factories	1005	777 <i>a</i>	Free.
“ ware	436	163 <i>b</i>	35 p.c.
Japans and japan driers, N.E.S.	159	151 <i>b</i>	20c. p. gall. & 25 p.c.
Japonica , terra	819	314 <i>c</i>	Free.
Jars	282	30 <i>b</i>	5c. p. doz. & 30 p.c.
“ in which goods are packed, and being the same as those in which the goods are commonly placed for home consumption, shall, in all cases not otherwise provided for, if containing goods sub- ject to an <i>ad valorem</i> duty or a specific and <i>ad</i> <i>valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, not otherwise provided for, shall be charged with a duty of 20 p. c. <i>ad valorem</i> , to be computed upon their original cost or value.		Sec. 8, Tariff Act	20 p.c.
“ containing free goods, shall be charged with a duty of 20 p. c. <i>ad valorem</i>		Sec. 8, Tariff Act	20 p.c.
Jeans , Kentucky	178	44 <i>c</i>	2c. p. sq. yd. & 15 p.c.
“ when imported by corset and dress-stay makers for use in their factories	179	46 <i>c</i>	25 p.c.
Jellies , N.E.S.	85	86 <i>c</i>	5c. p. lb.
Jewel cases	517	182 <i>c</i>	10c. each & 30 p.c.
Jewellery	341	259 <i>a</i>	20 p.c.
Jugs , earthenware and stoneware	276	27 <i>b</i>	3c. p. gall. of capacity.
Joists , rolled iron or steel, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p.c.
“ rolled iron or steel, when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.	367	53 <i>b</i>	12½ p.c.
Juice , beet-root, N.O.P., imported direct without trans- shipment. (Tariff change, June 24, '91. See memo. 516 B)	1010	Sec. 2 <i>c</i>	Free.
“ beet-root, N.O.P., not imported direct without transshipment. (T. C., Dec. 30, '92. See memo. 592 B)			Free.
“ beet-root, concentrated, N.O.P., imported direct without transshipment. (T. C., June 24, '91. See memo. 516 B)	1010	Sec. 2 <i>c</i>	Free.
“ beet-root, concentrated, N.O.P., not imported direct without transshipment. (T.C., Dec. 30, '92. See memo. 592 B)			Free.
“ beet-root, concentrated, testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty. (T. C., Dec. 30, '92. See memo. 592 B)	81 <i>a</i>	2 <i>f</i>	1½ c. p. gall.

	Depart- mental Number	Acts Number.	Duty.
J—Continued.			
Juice , beet-root, concentrated, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty. (T.C., Dec. 30, '92. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall. & 1c. p. degree add'l for each degree or fraction under 40.
“ beet-root, testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty. (T. C., Dec. 30, '92. <i>See</i> memo. 592 B).	81a	2f	1½c. p. gall.
“ beet-root, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty. (T.C., Dec. 30, '92. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall. & 1c. p. degree add'l for each degree or fraction under 40.
“ cane, N. O. P., imported direct without transshipment. (T. C., June 24, '91. <i>See</i> memo. 516 B)	1010	Sec. 2c	Free.
“ “ N.O.P., not imported direct without transshipment. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).. . . .			Free.
“ “ concentrated, N. O. P., imported direct without transshipment. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	1010	Sec. 2c	Free.
“ “ concentrated, N.O.P., not imported direct without transshipment. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).....			Free.
“ “ concentrated, testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ “ concentrated, testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall. & 1c. p. degree add'l for each degree or fraction under 40.
“ “ testing between 40 and 56 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).....	81a	2f	1½c. p. gall.
“ “ testing less than 40 degrees; the packages (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B).....	81b	2f	1½c. p. gall., & 1c. p. degree add'l for each degree or fraction under 40.
“ lime, containing not more than 25 per cent proof spirits	127	220c	60c. p. gall.
“ “ containing more than 25 per cent proof spirits	127	220c	\$2 p. gall.
“ “ sweetened, N.O.P.	128	221c	40c. p. gall.
“ “ not sweetened and non-alcoholic, N.O.P....	129	222c	10c. p. gall.
“ “ crude only. (Tariff change, July 6, 1892. <i>See</i> memo. 563 B).....	1014	4 Sec. 2f	Free.
Juices , other fruit, N.O.P., non-alcoholic and not sweetened.	129	222c	10c. p. gall.
Junk , old.	913	670a	Free.
Jute	909	672a	Free.
“ bags, jute cloth not less than 40 inches wide, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, when imported by manufacturers of, for use in their own factories.	962	673a	Free.
“ butts	910	671a	Free.
“ canvas, not less than 58 inches wide, when imported by manufacturers of floor oilcloth for use in their factories.	965	572a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>J—Concluded.</i>			
Jute carpeting	229	260a	25 p.c.
“ cloth, jute yarn, plain, dyed or coloured, when imported by the manufacturers of, for use in their own factories.	961	282c	Free.
“ “ as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 40 inches wide, when imported by manufacturers of jute bags, for use in their own factories	962	673a	Free.
“ manufactures of, N.E.S.	212	261a	20 p.c.
“ mats and matting.	229	260a	25 p.c.
“ rags	751	301c	Free.
“ twine, for harvest binders. (Tariff change, March 4, 1893. See memo. 603 B)	192	184c	12½ p.c.
“ webbing, jute yarn, plain, dyed or coloured, when imported by manufacturers of, for use in their own factories.	961	282c	Free.
“ yarn, plain, dyed or coloured, when imported by manufacturers of carpets, rugs and mats, jute webbing and jute cloth, for use in their own factories	961	282c	Free.
<i>K.</i>			
Kainite, or German potash salts for fertilizers	784	675a	Free.
Kaurie gum.	936	287c	Free.
Kegs, cannon and musket powder in	532	195a	4c. p. lb.
“ gun, rifle and sporting powder in	534	194a	5c. p. lb.
“ half, and quarter, and like packages, gun, rifle and sporting powder in	534	194a	5c. p. lb.
Kelp.	922	676a	Free.
Kentledge, iron	410	41b	\$4 p. ton.
Kentucky jeans	178	44c	2c. p. sq. yd. & 15 p.c.
Kerosene fixtures or parts thereof	345	179a	30 p.c.
“ oil, distilled, purified or refined, N.E.S. . . .	166	306a	7½c. p. Imp. gall.
Kid belting and upper leather, tanned but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ dressed, waxed or glazed	262	94c	20 p.c.
“ leather, imported by glove manufacturers, for use in their factories, to be used in making gloves only, tanned or dressed, coloured or not coloured. (Tariff change, July 6, '92. See memo. 563 B)	642	4f	10 p.c.
Kiln-dried chicory or other root or vegetable used as a substitute for coffee	65	91a	4c. p. lb.
Kloman process, channels and eyebar blanks made by, when imported by bridge manufacturers for use only in the making of iron and steel bridges	867	53b	12½ p.c.
Knees of iron or steel, for composite or iron ships or vessels	977	663a	Free.
Knife blades in the rough, unhandled, for use by elec- troplaters	387	410a	10 p.c.
“ blanks in the rough, unhandled, for use by elec- troplaters	387	410a	10 p.c.
Knitted goods composed wholly or in part of wool, worsted, hair of alpaca goat or like animals, viz:— drawers, N.E.S.	215	209c	10c. p. lb. & 20 p.c.
shirts, N.E.S.	215	209c	10c. p. lb. & 20 p.c.
hosiery, N.E.S.	215	209c	10c. p. lb. & 20 p.c.
Knitting yarn, cotton, under No. 40, not bleached, dyed or coloured	185	127a	2c. p. lb. & 15 p.c.
“ “ “ “ bleached, dyed or coloured	185	128a	3c. p. lb. & 15 p.c.

	Depart- mental Number	Acts Number.	Duty.
K—Concluded.			
Knitting yarn, woollen, worsted, hair of alpaca goat or like animal.....	215	209c	10c. p. lb. & 20 p.c.
Knives, hay.....	394	145b	\$2 p. doz. & 20 p.c.
“ India rubber vulcanized handles for.....	257	211a	10 p.c.
“ plated, wholly or in part, costing less than \$3.50 per dozen.....	385	117b	50c. p. doz. & 20 p.c.
“ reaper and mower, crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, when imported by manufacturers for use in their own factories in the manufacture of.....	1200	O.C. Nov. 6, '85.	Free.
Knobs, steel rods, rolled, under ½ inch in diameter or under ½ inch square, when imported by knob or lock manufacturers for use exclusively in such manufactures in their own factories.....	989	172b	Free.
Kryolite, mineral.....	842	283c	Free.
L.			
Labels for confectionery.....	305	90b	15c. p. lb. & 25 p.c.
“ fish.....	305	90b	15c. p. lb. & 25 p.c.
“ fruits.....	305	90b	15c. p. lb. & 25 p.c.
“ meat.....	305	90b	15c. p. lb. & 25 p.c.
“ vegetables.....	305	90b	15c. p. lb. & 25 p.c.
“ other goods.....	305	90b	15c. p. lb. & 25 p.c.
Lac-dye, crude, seed, button, stick and shell.....	816	678a	Free.
Lace collars and similar goods.....	197	87c	30 p.c.
“ nets.....	197	87c	30 p.c.
Laces.....	197	87c	30 p.c.
“ boot, of any material.....	196	46a	30 p.c.
“ corset and shoe,—tagging metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of, for use in their factories.....	1005	777a	Free.
“ shoe, of any material.....	196	46a	30 p.c.
“ stay.....	196	46a	30 p.c.
Lacquered corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels.....	402	79c	5c. p. lb. & 30 p.c.
“ iron tubing, not over 1½ inches in diameter, cut in lengths for the manufacture of bedsteads and to be used for no other purpose, when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as the said article is manufactured in Canada.....	1215	O.C. July 5, '90.	Free.
Lacquers, spirit.....	155	117c	\$1 per gall.
“ N.E.S.....	159	151b	20c. p. gall. & 25 p.c.
Laden, carriages, with merchandise, not to include circus troops nor hawkers, under regulations prescribed by Controller of Customs.....	706	567a	Free.
Lamb, belting and upper leather, tanned but not dressed, waxed or glazed.....	262	94c	15 p.c.
“ belting and upper leather, dressed, waxed or glazed.....	262	94c	20 p.c.
“ glove leather, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their factories in the manufacture of gloves. (Tariff change, July 6, '92. See memo. 563 B).....	264	4f	10 p.c.
Lamp black.....	148	263a	10 p.c.
“ chimneys.....	283	61c	30 p.c.
“ globes, N.E.S.....	283	61c	30 p.c.
“ shades.....	283	61c	30 p.c.
“ wicks.....	188	136a	30 p.c.
Lamps.....	283	61c	30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>L—Continued.</i>			
Landsides, when cut to shape from rolled sheets of crucible steel but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents a pound	354	210c	12½ p.c.
Languages, Indian, of tribes of Dominion of Canada, books printed in	761	318c	Free.
Lanterns, globes for, N.E.S.	283	61c	30 p.c.
“ magic.	296	100c	25 p.c.
“ slides for	296	100c	25 p.c.
Lapping, imported by cotton and wall paper manufacturers and calico printers for use in their factories only	955	330c	Free.
Lap-welded iron tubing, threaded and coupled or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations to be made by Governor-in Council	414	84c	20 p.c.
Lard oil	169	309a	20 p.c.
“ tried or rendered, weight of package, when of tin, to be included in weight for duty	11	88c	3c. p. lb.
“ untried, weight of package, when of tin, to be included in weight for duty	10	89c	2c. p. lb.
Lastings, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively—these conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry	1201	O.C. Nov. 6, 85.	Free.
Latch needles	400	405a	30 p.c.
Laundry blueing of all kinds	147	5b	30 p.c.
Lava, unmanufactured	832	679a	Free.
Lavender water in bottles or flasks, weighing not more than 4 oz. each. (Tariff change, June 24, '91. See memo. 516 B.)	130c	9c	50 p.c.
“ “ in bottles, flasks or other packages, weighing more than 4 oz. each. (Tariff change, June 24, '91. See memo. 516 B.)	130c	9c	\$2.12½ p. gall. & 40 p.c.
Lawn tennis nets and other like articles manufactured of twine, N.E.S.	213	49c	35 p.c.
“ plants, N.E.S.	503	171c	20 p.c.
“ shrubs, N.E.S.	503	171c	20 p.c.
“ trees, N.E.S.	503	171c	20 p.c.
Lawns, checked (uncoloured cotton fabrics)	182	208c	25 p.c.
“ plain (“ “ “)	182	208c	25 p.c.
“ striped (“ “ “)	182	208c	25 p.c.
Lead, acetate of, not ground	149	90c	5 p.c.
“ bars	430	267a	60c. p. 100 lbs.
“ blocks	430	267a	60c. p. 100 lbs.
“ dry, red	150	112c	5 p.c.
“ white	150	112c	5 p.c.
“ nitrate of, not ground	149	90c	5 p.c.
“ old	431	266a	40c. p. 100 lbs.
“ pencils of all kinds, in wood or otherwise	322	123c	30 p.c.
“ pig	431	266a	40c. p. 100 lbs.
“ pipe	432	91c	1½c. p. lb.
“ scrap	431	266a	40c. p. 100 lbs.
“ sheet	430	267a	60c. p. 100 lbs.
“ shot	432	91c	1½c. p. lb.
“ and manufactures of, N.O.P.	433	270a	30 p.c.
Leaf, Dutch metal	340	73c	30 p.c.
“ gold	340	73c	30 p.c.
“ hemlock	904	596a	Free.

	Depart- mental Number	Acts Number.	Duty.
L—Continued.			
Leaf, henbane	901	653a	Free.
“ palm, unmanufactured.....	886	719a	Free.
“ schlag, metal.....	340	73c	30 p.c.
“ silver.....	340	73c	30 p.c.
Learning, books printed by any scientific association, and issued in the course of its proceedings and supplied gratuitously to its members, not for sale or trade, for promotion of....	759	244c	Free.
Leather, belting and upper, tanned but not dressed, waxed or glazed.....	262	94c	15 p. c.
“ belting and upper, dressed, waxed or glazed..	262	94c	20 p. c.
“ belting and upper, calf, tanned but not dressed, waxed or glazed.....	262	94c	15 p. c.
“ belting and upper, calf, dressed, waxed or glazed.....	262	94c	20 p. c.
“ belting and upper, kid, tanned but not dress- ed, waxed or glazed.....	262	94c	15 p. c.
“ belting and upper, kid, dressed, waxed or glazed.....	262	94c	20 p. c.
“ belting and upper, lamb, tanned but not dressed, waxed or glazed.....	262	94c	15 p. c.
“ belting and upper, lamb, dressed, waxed or glazed.....	262	94c	20 p. c.
“ belting and upper, sheep, tanned but not dressed, waxed or glazed.....	262	94c	15 p. c.
“ belting and upper, sheep, dressed, waxed or glazed.....	262	94c	20 p. c.
“ belting, N.E.S.....	261	96c	25 p. c.
“ belting wire of iron or steel, No. 13 or 14 gauge flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of leather belting, when imported by manu- facturers of said article to be used for such purpose only in their own factories.....	1003	328c	Free.
“ board.....	259	92c	3c. p. lb.
“ “ boot and shoe counters made from....	260	272a	½c. p. pr.
“ cordova, tanned from horse hide, and manu- factures of.....	263	279a	25 p. c.
“ dressing.....	146	12c	30 p. c.
“ enamelled.....	265	93b	25 p. c.
“ fancy articles, made of.....	518	18c	35 p. c.
“ heads, textile, for making whips, when im- ported by whip manufacturers for use in their own factories.....	1206	O. C. July 2, '87	Free.
“ japanned.....	265	93b	25 p. c.
“ morocco, skins for, tanned but not further manufactured.....	268	93c	15 p. c.
“ patent.....	265	93b	25 p. c.
“ sole.....	266	91b	½c. p. lb. & 15 p. c.
“ “ tanned but rough or undressed.....	267	273a	10 p. c.
“ all others, tanned, N.E.S.....	269	280a	20 p. c.
“ manufactures of, N.E.S.....	270	218a	25 p. c.
Leathers, glove, imported by glove manufacturers for use in their factories in the manu- facture of gloves. (Tariff change, July 6, 1892. See memo. 563 B.) viz.:—			
“ antelope, tanned or dressed, coloured or uncoloured.....	264	4f	10 p. c.
“ buck, tanned or dressed, coloured or un- coloured.....	264	4f	10 p. c.
“ deer, tanned or dressed, coloured or un- coloured.....	264	4f	10 p. c.
“ kid, tanned or dressed, coloured or un- coloured.....	264	4f	10 p. c.
“ lamb, tanned or dressed, coloured or un- coloured.....	264	4f	10 p. c.
“ water-hog, tanned or dressed, coloured or uncoloured.....	264	4f	10 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>L—Continued.</i>			
Leatheroid.	259	92c	3c. p. lb.
Leaves, belladonna.	898	541a	Free.
“ buchu.	899	562a	Free.
“ senna in.	902	757a	Free.
Leeches	714	680a	Free.
Leghorn hats, unfinished	242	80a	20 p. c.
Leicester combing wools (class 1).	214	480a	3c. p. lb.
Lemon rinds in brine.	876	286c	Free.
“ wine, containing 26 p. c. or less of spirits of strength of proof, whether imported in wood or in bottles (six quart or twelve pint bot- tles to be held to contain a gallon), 25c. per gallon, and for each degree of strength in excess of 26 p. c. of strength as aforesaid, an additional duty of 3c. until the strength reaches 40 p. c. of proof spirits; and in ad- dition thereto 30 p. c. <i>ad valorem</i>	131	149c	25c. p. gall. & 3c. add'l p. gall. for each de- gree from 26 up to 40; and 30 p. c.
Lemons, in boxes not exceeding 2½ cubic feet in capa- city	113	107b	25c. p. box.
“ in ½ boxes not exceeding 1¼ cubic feet in capacity	113	107b	13c. p. ½ box.
“ in cases and other packages	113	107b	10c. p. cubic foot hold- ing capacity.
“ in bulk	113	107b	\$1.60 p. 1,000.
“ in barrels, not exceeding capacity of 196 lbs. flour barrel.	113	107b	55c. p. brl.
Lenos, uncoloured cotton fabrics	182	208c	25 p. c.
Letters, books printed by Scientific Associations and issued in the course of their proceedings and supplied gratuitously to their members, not for sale or trade, for promotion of	759	244c	Free.
Libraries, public free, books specially imported for the <i>bona fide</i> use of, not more than two copies of one book	760	245c	Free.
Lichens, prepared or not prepared	920	683a	Free.
Light, electric arc, carbons for, not exceeding 12 inches in length; in proportion for greater or less lengths	545	207c	\$2.50 p. 1,000.
“ “ “ carbon points for, not exceeding 12 inches in length; in proportion for greater or less lengths	545	207c	\$2.50 p. 1,000.
“ “ apparatus for, N.E.S.	544	162c	25 p. c.
“ “ cables for	544	162c	25 p. c.
“ “ shades for	283	61c	30 p. c.
“ “ globes for, N.E.S.	283	61c	30 p. c.
“ incandescent, globes for, N.E.S.	544	162c	25 p. c.
“ gas, shades for	283	61c	30 p. c.
“ “ globes for, N.E.S.	283	61c	30 p. c.
Lightning-rod insulators	282	30b	5c. p. doz. and 30 p. c.
Lignite, products of, N.E.S.	166	306a	7½c. p. Imp. gall.
Lignum vitæ, lumber and timber planks and boards of, rough sawn or split only	941	287c	Free.
Lime, chloride of.	821	582a	Free.
“ juice, crude only. (Tariff change, July 6, '92. <i>See</i> memo, 563 B).	1014	4 sec. 2f.	Free.
“ juice, containing not more than 25 p. c. proof spirits	127	220c	60c. p. gall.
“ juice, containing more than 25 p. c. proof spirits.	127	220c	\$2 p. gall.
“ juice, sweetened, N.O.P.	128	221c	40c. p. gall.
“ juice, not sweetened and non alcoholic, N.O.P.	129	222c	10c. p. gall.
“ sulphate of (gypsum crude).	831	642a	Free.
“ water, cement, ground, including barrels.	443	89a	40c. p. brl.
Limestone, water	446	154c	\$1 p. ton of 13 cubic ft.
Lincolnshire combing wools (class 1)	214	480a	3c. p. lb.

	Depart- mental Number	Acts Number.	Duty.
<i>L—Continued.</i>			
Linen collars.....	233	34c	24c. p. doz. and 30 p. c.
“ cuffs.....	234	47c	4c. p. pr. and 30 p. c.
“ damask, bleached, unbleached or coloured	206	141a	25 p. c.
“ and cotton damask, bleached, unbleached or coloured.....	206	141a	25 p. c.
“ handkerchiefs, plain or printed in the piece or otherwise.....	238	203a	25 p. c.
“ hose, rubber lined.....	256	137c	5c. p. lb. and 15 p. c.
“ nettings.....	197	87c	30 p. c.
“ rags.....	751	301c	Free.
“ shirts.....	235	134b	\$1 p. doz. and 30 p. c.
Lines , fishing, not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes (O.C., March 6, 1874, and July 17, 1886).....	864	273c	Free.
Liniments , N.O.P., liquid (being proprietary medi- cines).....	134	357a	50 p. c.
“ N.O.P., in any other form than liquids (being proprietary medicines).....	134	357a	25 p. c.
Lining , cotton netting, for boots, shoes and gloves....	249	134c	10 p. c.
“ woollen netting, for boots, shoes and gloves....	250	135c	25 p. c.
Linings , carpet.....	228	25c	25 p. c.
“ chimney, glazed or unglazed.....	279	50c	35 p. c.
“ both tips and sides, for use in their factories in the manufacture of hats and caps only, when imported by hat and cap manufac- turers (<i>See</i> memo. 593 B.).....	1211	O.C. May 13, '90	Free.
Linseed oil, raw or boiled.....	170	107c	1½c. p. lb.
“ barrels containing.....	479	219c	25c. each.
Liquid annatto.....	804	519a	Free.
“ colours, N.E.S.....	153	114c	30 p. c.
“ driers, N.E.S.....	159	151b	20c. p. gall. and 25 p. c.
“ glue.....	23	106c	30 p. c.
“ paints, N.E.S.....	153	114c	30 p. c.
“ proprietary medicines, N.O.P.....	134	357a	50 p. c.
Liquorice paste.....	142	97c	2c. p. lb.
“ in rolls.....	143	98c	3c. p. lb.
“ root, not ground.....	934	284c	Free.
“ in sticks.....	143	98c	3c. p. lb.
Liquor , iron, solution of acetate of iron, for dyeing and calico printing.....	810	664a	Free.
“ red, a crude acetate of aluminium prepared from pyroligneous acid, for dyeing and calico printing.....	811	740a	Free.
Liquors , imported under the name of wines, and con- taining more than 40 p. c. proof spirits.....	133	401a	\$2.12½ p. gall.
spirituos or alcoholic, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the in- creased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in propor- tion to the lesser degree of strength; pro- vided, however, that no reduction in quan- tity shall be computed or made on any liquors below the strength of 15 p.c. under proof, but all such liquors shall be computed as of the strength of 15 p.c. under proof. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B), viz.:—	130	46	

	Depart- mental Number	Acts Number.	Duty.
<i>L—Continued.</i>			
Liquors, spirituous or alcoholic, absinthe.....	130e	9e	\$2.12½ p. gall.
“ “ alcoholic perfumes in bottles or flasks, weighing not more than 4 oz. each.....	139e	9e	50 p. c.
“ “ alcoholic perfumes in bottles, flasks and other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ amyl alcohol.....	130b	9e	\$2.12½ p. gall.
“ “ angostura bitters and similar alcoholic bitters or beverages.....	130c	9e	\$2.12½ p. gall.
“ “ anodynes, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ aromatic spirits of ammonia....	130f	9e	\$2.12½ p. gall. & 30 p. c.
“ “ arrack.....	130c	9e	\$2.12½ p. gall.
“ “ bay rum in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p. c.
“ “ bay rum in bottles, flasks or other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ brandy, artificial brandy and imitations of brandy.....	130c	9e	\$2.12½ p. gall.
“ “ cologne waters in bottles, flasks, weighing not more than 4 oz. each.....	130e	9e	50 p. c.
“ “ cologne waters in bottles, flasks or other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ cordials, N.E.S.....	130c	9e	\$2.12½ p. gall.
“ “ elixirs, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ essences, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ ethyl alcohol.....	130a	9e	\$2.12½ p. gall.
“ “ extracts, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ fusel-oil.....	130b	9e	\$2.12½ p. gall.
“ “ gin, of all kinds, N.E.S.....	130a	9e	\$2.12½ p. gall.
“ “ ginger wine containing not more than 40 p. c. proof spirits.....	130g	9e	75c. p. gall.
“ “ ginger wine containing more than 40 p. c. proof spirits....	130g	9e	\$2.12½ p. gall.
“ “ hair washes containing spirits, in bottles or flasks, weighing not more than 4 oz. each....	130e	9e	50 p. c.
“ “ hair washes containing spirits, in bottles, flasks or other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ hydrated oxide of ethyl.....	130a	9e	\$2.12½ p. gall.
“ “ lavender water in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p. c.
“ “ lavender water in bottles, flasks or other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ liqueurs, N.E.S.....	130c	9e	\$2.12½ p. gall.
“ “ lotions, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ medicines, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p. c.
“ “ mescal.....	130c	9e	\$2.12½ p. gall.
“ “ methyl alcohol.....	130c	9e	\$2.12½ p. gall.
“ “ methylated spirits.....	130c	9e	\$2.12½ p. gall.
“ “ nitrous ether.....	130f	9e	\$2.12½ p. gall. & 30 p. c.
“ “ palm spirit.....	130c	9e	\$2.12½ p. gall.
“ “ perfumed spirits in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p. c.
“ “ perfumed spirits in bottles, flasks or other packages, weighing more than 4 oz.....	130e	9e	\$2.12½ p. gall. & 40 p. c.
“ “ potato oil or potato spirit....	130b	9e	\$2.12½ p. gall.
“ “ pulque.....	130c	9e	\$2.12½ p. gall.
“ “ pyroxylic spirit.....	130c	9e	\$2.12½ p. gall.

	Depart- mental Number	Acts Number.	Duty.
<i>L—Continued.</i>			
Liquors, spirituous or alcoholic :—			
“ “ rum, N.O.P.	130a	9e	\$2.12½ p. gall.
“ “ rum shrub....	130c	9e	\$2.12½ p. gall.
“ “ schiedam and other schnapps. . .	130c	9e	\$2.12½ p. gall.
“ “ skin washes containing spirits, in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p.c.
“ “ skin washes containing spirits, in bottles, flasks or other pack- ages, weighing more than 4 oz. each.	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ “ spirits of wine.....	130a	9e	\$2.12½ p. gall.
“ “ sweet spirits of nitre....	130f	9e	\$2.12½ p. gall. 30 p.c.
“ “ tafia bitters.....	130c	9e	\$2.12½ p. gall.
“ “ tinctures, N.E.S.....	130d	9e	\$2.12½ p. gall. & 30 p.c.
“ “ toilet preparations containing spirits, in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p.c.
“ “ toilet preparations containing spirits, in bottles, flasks or other packages, weighing more than 4 oz. each.....	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ “ tooth washes containing spirits, in bottles or flasks, weighing not more than 4 oz. each.....	130e	9e	50 p.c.
“ “ tooth washes containing spirits, in bottles, flasks or other pack- ages, weighing more than 4 oz. each.	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ “ vermouth wine, containing not more than 40 p.c. proof spirits.....	130g	9e	75c. p. gall.
“ “ vermouth wine, containing more than 40 p.c. proof spirits.....	130g	9e	\$2.12½ p. gall.
“ “ whiskey, N.O.P.....	130a	9e	\$2.12½ p. gall.
“ “ wood alcohol.....	130c	9e	\$2.12½ p. gall.
“ “ “ naphtha.....	130c	9e	\$2.12½ p. gall.
“ “ spirit.....	130c	9e	\$2.12½ p. gall.
“ “ liquors, N.O.P.....	130a	9e	\$2.12½ p. gall.
NOTE—In all cases where the strength of any alco- holic or spirituous liquors cannot be correctly ascertained by direct application of the hydro- meter, it shall be ascertained by the distillation of a sample, or in such other manner as the Con- troller of Customs directs.....			
Literary papers, weekly, unbound . . .	139h	9e	
“ societies, pictorial illustrations of insects, &c., when imported by and for the use of.....	763	705a	Free.
Litharge	986	723a	Free.
Lithographed bill heads	790	285c	Free.
“ cards.....	304	16c	35 p.c.
“ commercial blank forms.....	304	16c	35 p.c.
“ envelopes.....	304	16c	35 p.c.
“ receipts.....	304	16c	35 p.c.
Lithographic presses.....	324	133c	10 p.c.
“ stones, not engraved.....	467	284a	20 p.c.
Litmus, prepared and not prepared . . .	920	683a	Free.
Live stock, settlers', in use by the settler for one year before removal to Canada, can not be sold or otherwise disposed of without payment of duty, until after two years actual use in Can- ada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Territories by intending settlers, shall be free, until otherwise ordered by the Governor in Council (<i>vide</i> regulations per O.C., 27th May, 1880).....	707	766a	Free.
“ hogs.....	2	6c	2c. p. lb.

	Departmental Number	Acts Number.	Duty.
<i>L--Continued.</i>			
Living animals, viz.:—Cattle and sheep.....	1	5c	30 p.c.
“ of all kinds, N.E.S.	3	14a	20 p.c.
Locks.....	390	81c	35 p.c.
“ steel rods, rolled, under $\frac{1}{2}$ inch in diameter or under $\frac{1}{2}$ inch square, when imported by lock manufacturers for use in their factories in the manufacture of ...	989	172b	Free.
Locomotive wheel tires of steel, when in the rough	868	288c	Free.
“ which with its tender weighs 30 tons or more.....	404	68b	30 p.c., but not less than \$2,000.
Locomotives, property of railroad companies in United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs.....	980	687a	Free.
“ N.E.S.	404	68b	30 p.c.
Locust beans for the manufacture of horse and cattle food	873	289c	Free.
“ bean meal for the manufacture of horse and cattle food	873	289c	Free.
Logs, cedar, capable of being made into shingle bolts. (Tariff change, Oct. 13, '90. See memo. 412 B.).....	1150	816b	Free for exportation.
“ pine. (Tariff change, Oct. 13, 1890. See memo. 412 B.).....	1152	818a	Free for exportation.
“ spruce. (Tariff change, Oct. 13, 1890. See memo. 412 B.).....	1151	817a	Free for exportation.
“ pine, export duty may be increased to \$3 per 1,000 ft., board measure, by Governor in Council	1153	819a	
“ measuring 11 inches or less in diameter inside the bark at the butt end, irrespective of the length of such logs, exported as piling or for piling purposes.....	1210	O.C. May 22, '89.	Free for exportation.
“ N.O.P.....	940	685a	Free.
Logwood, extracts of.....	812	271c	Free.
Loom harness, cotton, cotton yarn not coarser than No. 40, unbleached, bleached or dyed, for the manufacture of.....	959	263c	Free.
“	359	42b	\$9 p. ton.
Loops, iron in	130d	9c	\$2.12 $\frac{1}{2}$ p. gall. & 30 p.c.
Lotions, spirituous or alcoholic, N.E.S. (Tariff change, June 24, 1891. See memo. 516 B.).....	134	357a	25 p.c.
Lozenges, medicinal, N.O.P. (being proprietary medicine).....			
Lubricating oils, composed wholly or in part of petroleum and costing less than 30c. p. gall.	167	108c	7 $\frac{1}{2}$ c. p. gall.
“ all others.....	168	313a	25 p.c.
Lumber and timber planks and boards of amaranth, coco-boral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, white wood, African teak, blackheart ebony, lignum vitæ, red cedar, redwood, satinwood, white ash, rough sawn or split only; hickory billets, to be used in making axe, hammer, hatchet and other tool handles when specially imported for such use; wood of the persimmon and dogwood trees, imported in blocks, for the manufacture of shuttles; hickory lumber, sawn to shape only, for spokes of wheels; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished	941	287c	Free.

	Depart- mental Number	Acts Number.	Duty.
L—Concluded.			
Lumber, N.E.S.	504	470 <i>a</i>	20 p.c.
Lumps, celluloid in the rough.....	756	255 <i>c</i>	Free.
“ xylonite “ “	756	255 <i>c</i>	Free.
“ xyolite “ “	756	255 <i>c</i>	Free.
Lustre, wool (class 1).....	214	480 <i>a</i>	3c. p. lb.
M			
Macaroni.....	37	96 <i>b</i>	2c. p. lb.
Mace.....	93	389 <i>a</i>	25 p.c.
Machine card clothing.....	422	287 <i>a</i>	25 p.c.
Machinery, mining, imported prior to May 16, 1896, which is at the time of its importation of a class not manufactured in Canada. (T.C., March 4, '93. <i>See</i> memo. 603 B).....	983	291 <i>c</i>	Free.
“ composed wholly or in part of iron or steel, N.E.S.	404	68 <i>b</i>	30 p.c.
“ of foreign built ships and other vessels ap- plying for Canadian register.....	546	374 <i>a</i>	25 p.c.
Machines, agricultural, N.O.P.	405	146 <i>b</i>	35 p.c.
“ “ harvesters, self-binding.....	405	146 <i>b</i>	35 p.c.
“ “ “ without binders..	405	146 <i>b</i>	35 p.c.
“ “ binding attachments.....	405	146 <i>b</i>	35 p.c.
“ “ mowing machines.....	405	146 <i>b</i>	35 p.c.
“ “ ploughs, sulky..	405	146 <i>b</i>	35 p.c.
“ “ walking.....	405	146 <i>b</i>	35 p.c.
“ “ reapers.....	405	146 <i>b</i>	35 p.c.
“ folding, used in printing and bookbinding establishments.....	325	132 <i>c</i>	10 p.c.
“ printing, such only as are used in news- paper, book and job printing offices....	325	132 <i>c</i>	10 p.c.
“ ruling ..	323	17 <i>c</i>	10 p.c.
“ portable and parts thereof, in any stage of manufacture.....	406	69 <i>b</i>	35 p.c.
“ sewing, when of not more than two dollars in value.....	518	18 <i>c</i>	35 p.c.
“ “ whole ..	541	133 <i>b</i>	\$3 each and 20 p.c.
“ “ heads, or heads in parts.....	541	133 <i>b</i>	\$3 each and 20 p.c.
“ “ settlers', in use by the settler for at least one year before his removal to Canada, not to include machin- ery, or articles imported for use in any manufacturing establish- ment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766 <i>a</i>	Free.
Mackerel.....	650	487 <i>a</i>	1c. p. lb.
Madder and all extracts of.....	817	689 <i>a</i>	Free.
“ Indian, ground or prepared, and all extracts of.....	817	689 <i>a</i>	Free.
Magic lanterns.....	296	100 <i>c</i>	25 p.c.
“ “ slides for	296	100 <i>c</i>	25 p.c.
Magazines, quarterly, monthly and semi-monthly, unbound.....	763	705 <i>a</i>	Free.
Mahogany, lumber and timber planks and boards of, rough sawn or split only.....	941	287 <i>c</i>	Free.
Malleable iron castings, N.E.S.....	408	62 <i>b</i>	\$25 p. ton, but not less than 30 p.c.
Malt, upon entry for warehouse, subject to excise regu- lations.....	52	285 <i>a</i>	15c. p. bush.
“ extract of (non-alcoholic) for medicinal purposes.	53	99 <i>c</i>	25 p.c.
Manganese, oxide of	791	690 <i>a</i>	Free.
Mangoes.....	878	324 <i>c</i>	Free.
Mangold seed.....	869	321 <i>c</i>	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Manicure cases, fancy.....	518	18c	35 p.c.
Manilla grass.....	911	691a	Free.
“ hoods.....	243	289a	20 p.c.
“ twine for harvest binders. (Tariff change, March 4, 1893. <i>See</i> memo. 603 B).....	192	184c	12½ p.c.
“ and sisal twine mixed, for harvest binders (Tariff change, March 4, 1893. <i>See</i> memo. 603B).....	192	184c	12½ p.c.
Mantels, slate.....	473	382a	30 p.c.
Mantlemakers' fashion plates.....	303	13c	6c. p. lb. and 20 p.c
Manufactured articles of iron or steel such as are not manufactured in Canada, when imported for use in the construction of iron or steel ships or vessels ...	978	327c	Free.
“ cane.....	484	77a	25 p.c.
“ gut and worm gut for whip and other cord.....	725	64a	Free.
“ mouldings of wood, other than plain.....	491	472a	30 p.c.
“ plaster of Paris.....	454	351a	15c. p. 100 lbs.
“ “ “ in barrels of not over 300 lbs.....	454	351a	45c. p. brl.
“ rattan.....	484	77a	25 p.c.
“ tobacco, N.E.S. (Tariff change, June 24, '91. <i>See</i> memo. 516 B.).....	100	6c	35c. p. lb. and 12½ p.c.
Manufactures composed wholly or in part of alpaca goat hair, viz.:—Blankets and flan- nels of every description; cloths, doe-skins, cassimeres, tweeds, coat- ings, overcoatings, felt cloth of every descriptions, N.E.S.; horse- collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn; knitted goods, viz.:—shirts and drawers, and hosiery, N.E.S....	215	209c	10c. p. lb. and 20 p.c.
“ of asbestos.....	461	16a	25 p.c.
“ brass, N.E.S.....	337	50a	30 p.c.
“ Britannia metal, not plated.....	333	70a	25 p.c.
“ cloth, when imported by manufac- turers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively—these conditions to be ascertained by special exam- ination by the proper officer of customs, and so certified on the face of each entry.....	1201	O.C. Nov. 6, '85.	Free.
“ copper, N.E.S.....	344	40c	30 p.c.
“ cork wood or cork bark.....	485	120a	20 p.c.
“ cotton, N.E.S.....	203	139a	20 p.c.
“ fur, other.....	274	475a	25 p.c.
“ German silver, not plated.....	347	180a	25 p.c.
“ glass, N.O.P.....	293	71c	20 p.c.
“ gold.....	341	259a	20 p.c.
“ gutta percha.....	258	200a	25 p.c.
“ India rubber, N.E.S.....	253	78c	25 p.c.
“ iron or steel, N.O.P.....	429	89b	30 p.c.
“ jute, N.E.S.....	212	261a	20 p.c.
“ lead, N.E.S.....	433	270a	30 p.c.
“ leather, N.E.S.....	270	218c	25 p.c.
“ marble, N.E.S.....	472	101b	35 p.c.
“ nickel silver, not plated.....	347	180a	25 p.c.
“ paper.....	320	110b	35 p.c.
“ plumbago, N.E.S.....	456	131c	30 p.c.
“ silver.....	341	259a	20 p.c.
“ silk, N.E.S.....	221	377a	30 p.c.
“ slate, N.E.S.....	477	137b	1c. p. sq. ft. and 25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Manufactures of stone, N.E.S.	465	223c	30 p.c.
“ “ tin, N.E.S.	437	164c	25 p.c.
“ “ twine, N.E.S.	213	49c	35 p.c.
“ “ wood, N.E.S.	506	198c	25 p.c.
“ composed wholly or in part of wool, viz. :—Blankets and flannels of every description; cloths, doe- skins, cassimeres, tweeds, coat- ings, felt cloth of every descrip- tion, N.E.S.; horse-collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn; knitted goods, viz. : —shirts and drawers, and hosiery, N.E.S.	215	209c	10c. p. lb. and 20 p.c.
“ composed wholly or in part of worsted, viz. :—Blankets and flan- nels of every description; cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, N.E.S.; horse-collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn; knitted goods, viz. :—shirts and drawers, and hosiery, N.E.S.	215	209c	10c. p. lb. and 20 p.c.
“ of zinc, N.E.S.	440	485a	25 p. c.
Manures, guano and other animal and vegetable.	727	638a	Free.
Manuscripts	762	692a	Free.
Maps, astronomical, N.E.S.	306	14c	20 p. c.
“ geographical, imported by and for the use of schools of the blind, and being and remain- ing the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	1208	O.C. July 6, '88	Free.
“ geographical, N.E.S.	306	14c	20 p. c.
“ topographical, N.E.S.	306	14c	20 p. c.
Marble, in blocks from the quarry, rough or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over	463	97b	10 p. c.
“ in blocks from the quarry, rough or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet.	469	98b	15 p. c.
“ slabs, sawn on not more than two sides . . .	470	99b	15 p. c.
“ “ “ more than two sides . . .	471	100b	25 p. c.
“ blocks, sawn on more than two sides.	471	100b	25 p. c.
“ finished . . .	472	101b	35 p. c.
“ manufactures of, N.E.S.	472	101b	35 p. c.
Mastic gun.	936	278c	Free.
Masts, or parts of, iron, for ships.	979	668a	Free.
Mathematical instruments, N.E.S.	296	100c	25 p. c.
Matrices for the stereotypes, electrotypes and cellu- loids of books.	328	152c	3c. p. sq. in.
“ for the stereotypes, electrotypes and cellu- loids of almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, N.E.S.	327	151c	2c. p. sq. in.
“ for the stereotypes, electrotypes and cellu- loids of newspaper columns.	329	153c	2c. p. sq. in.
Mats, carpet, N.E.S.	223	201c	25 p. c.
“ Smyrna.	224	202c	30 p. c.
“ jute yarn, plain, dyed or coloured, when im- ported by manufacturers of mats, for use in their own factories . . .	961	282c	Free.
“ and matting, cocoa . . .	227	30c	30 p. c.
“ “ hemp.	228	25c	25 p. c.
“ “ India rubber.	256	137c	5c. p. lb. and 15 p. c.
“ “ jute . . .	229	260a	25 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Mattocks.....	396	167c	1c. p. lb. and 25 p. c.
Mattresses, hair.....	488	176a	35 p. c.
“ spring.....	488	176a	35 p. c.
“ other.....	488	176a	35 p. c.
Meal, buckwheat.....	34	63a	½c. p. lb.
“ cotton seed.....	946	294c	Free.
“ locust bean, for manufacture of horse and cattle food.....	873	289c	Free.
“ oil cake.....	946	294c	Free.
“ palm nut.....	946	294c	Free.
“ when damaged by water <i>in transitu</i> , appraised value to be ascertained as provided by sections 8, 71, 72, 73, 74, 75 and 76 of “The Customs Act”.....	30	52a	20 p. c. upon appraised value.
“ when wheat or grain grown in Canada is taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of Customs duty, provided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the fol- lowing rules:—			
1st. He shall report to the nearest Customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the trans- action, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor thereof where the grinding is to be performed.			
2nd. He shall report inwards in like manner the exact quantity of flour or meal and other pro- duct of said wheat or grain when he returns the same to Canada, and make a solemn decla- ration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other.			
3rd. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the afore- said book, and shall require the owner to ap- pend his signature to such entries in attesta- tion of the correctness of the same.			
4th. If it be found that any additional quantity of product has been returned more than that which the quantity of wheat or grain should properly produce, or if it be ascertained that any change has been made therein by the substitution in whole or in part of foreign wheat or grain or the product thereof for the Canadian wheat or grain represented to have been taken out to be so ground, or if any other fraudulent act has been done in refer- ence thereto, then the product or the alleged product so returned shall be seized and for- feited.....	1209	O.C. Jan. 12, '89	Free.
Meat, labels for.....	305	90b	15c. p. lb. & 25 p.c.
Meats, fresh or salted, N.E.S.....	6	102c	3c. p. lb.
“ smoked or dried, N.E.S. (if imported in tins the weight to include the weight of the tin).....	7	104c	3c. p. lb.
“ preserved in any other way than by being salted or pickled, N.E.S. (if imported in tins the weight to include the weight of the tin).....	7	104c	3c. p. lb.
Medals, collections of.....	865	253c	Free.
Medicated cod liver oil.....	161	308a	20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Medicines, alcoholic or spirituous, N.E.S. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130 <i>d</i>	9 <i>e</i>	\$2.12½ p. gall. & 30 p.c.
“ proprietary, viz., all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations or compositions recommended to the public under any general name or title as specifics for any diseases or affections, whatsoever, affecting the human or animal bodies, N.O.P.	134	357 <i>a</i>	Liquids, 50 p.c.; all other forms than liquid, 25 p.c.
Medicinal roots, viz.: aconite, calumba, ipecacuanha, sarsaparilla, squills, taraxacum, rhubarb and valerian	930	304 <i>c</i>	Free.
Meerschaum, crude or raw	841	695 <i>a</i>	Free.
Melado, imported direct without transshipment (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2 <i>e</i>	Free.
“ not imported direct without transshipment (Tariff change Dec. 30, 1892. <i>See</i> memo. 592 B.).....			Free.
“ concentrated, imported direct without transshipment (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	1010	Sec. 2 <i>e</i>	Free.
“ concentrated, not imported direct without transshipment (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B.).....			Free.
Menageries—horses, cattle, carriages and harness of, under regulations prescribed by the Controller of Customs	710	701 <i>a</i>	Free.
Merchandise, carriages laden with, not to include circus troops nor hawkers, under regulations prescribed by the Controller of Customs	706	567 <i>a</i>	Free.
Mescal (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall.
Metal, babbitt	332	18 <i>a</i>	10 p.c.
“ Britannia, manufactures of, not plated	333	70 <i>a</i>	25 p.c.
“ “ in pigs and bars	849	557 <i>a</i>	Free.
“ composition, for the manufacture of filled gold watch cases	339	144 <i>c</i>	10 p.c.
“ leaf, Dutch	340	73 <i>c</i>	30 p.c.
“ “ schlag	340	73 <i>c</i>	30 p.c.
“ ores of all kinds	823	713 <i>a</i>	Free.
“ produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation or converted, cast or made from iron or its ore by the crucible, Bessemer, pneumatic, Thomas-Gilchrist-basic, Siemens-Martin or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure, which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel	362	60 <i>b</i>	
“ stereotypes, electrotypes and celluloids of books, and bases, and matrices and copper shells for the same composed wholly or in part of	328	152 <i>c</i>	¾ c. p. sq. in.
“ stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or in part of	329	153 <i>c</i>	¾ c. p. sq. in.

	Departmental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Metal, tagging—plain, japanned or coated, in coils, not over 1½ inches wide, when imported by manufacturers of shoe and corset laces for use in their factories.	1005	777 <i>a</i>	Free.
“ for type.	331	450 <i>a</i>	10 p. c.
“ yellow, in bolts, bars, and for sheathing.	858	811 <i>a</i>	Free.
Metallic bismuth, in its natural state.	848	243 <i>c</i>	Free.
“ colours, viz.: oxides of cobalt, zinc and tin, N.E.S.	822	266 <i>e</i>	Free.
Meters, gas.	346	58 <i>c</i>	35 p. c.
Methyl alcohol (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
Methylated spirits (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
Mexican fibre.	925	272 <i>c</i>	Free.
Military or naval clothing, imported by and for the use of the Army and Navy.	701	161 <i>b</i>	Free.
“ stores, imported by and for the use of the Army and Navy.	701	161 <i>b</i>	Free.
Militia, Canadian, articles for (<i>Vide</i> regul. O. C. Nov. 8, 1887, and May 11, 1888), viz.:—			
arms.	702	160 <i>b</i>	Free.
military clothing.	702	160 <i>b</i>	Free.
musical instruments for bands.	702	160 <i>b</i>	Free.
military stores.	702	160 <i>b</i>	Free.
munitions of war.	702	160 <i>b</i>	Free.
Milk, condensed, not sweetened.	70	161 <i>c</i>	35 p. c.
“ when sweetened.	79	160 <i>c</i>	1¼ c. p. lb. & 35 p. c.
“ food and similar preparations.	72	105 <i>c</i>	30 p. c.
Millboard, not strawboard.	313	337 <i>a</i>	10 p. c.
Mills, planing, portable, and parts thereof, in any stage of manufacture.	406	69 <i>b</i>	35 p. c.
“ saw, portable, and parts thereof, in any stage of manufacture.	406	69 <i>b</i>	35 p. c.
“ for engraving copper rollers, when imported by cotton and wall-paper manufacturers and calico printers for use in their factories only.	955	330 <i>c</i>	Free.
Mineral cryolite or kryolite.	842	283 <i>c</i>	Free.
“ orange, dry.	150	112 <i>c</i>	5 p. c.
“ potash, German.	785	730 <i>a</i>	Free.
“ soap, weight of package to be included in weight for duty.	20	147 <i>c</i>	3c. p. lb.
“ waters, natural, not in bottle—under regulations made by Controller of Customs.	981	696 <i>a</i>	Free.
Mineralogical specimens.	847	290 <i>c</i>	Free.
Minerals, diamond drills for prospecting for, not to include motive power.	982	267 <i>c</i>	Free.
Mining machinery, imported prior to May 16, 1896, which is at the time of its importation of a class or kind not manufactured in Canada. (Tariff change, March 4, 1893. <i>See</i> memo. 603 B.).	983	291 <i>c</i>	Free.
“ powder.	530	197 <i>a</i>	3c. p. lb.
Mitts of all kinds.	237	72 <i>c</i>	35 p. c.
Mixed acids.	140	4 <i>a</i>	25 p. c.
“ paints, in or with japan, varnish, lacquers, liquid driers, collodion, oil finish or oil varnish (weight of package to be included in weight for duty).	154	115 <i>c</i>	5c. p. lb. & 25 p. c.
Models, casts as, for the use of schools of design.	967	569 <i>a</i>	Free.
“ of inventions and of other improvements in the arts; but no article or articles shall be deemed a model which can be fitted for use. (<i>Vide</i> O.C., Sept. 21, '85).	984	292 <i>c</i>	Free.
Mohair cloth, or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering			

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Mohair—Concluded.			
buttons exclusively—these conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.	1201	O.C. Nov. 6, '85.	Free.
Molasses, N.O.P., testing between 40 and 56 degrees, the package (when of wood) in which imported to be exempt from duty (Tariff change, Dec. 30, '92. <i>See</i> memo. 563 B) . . .	81a	2f	1½ c. p. gall.
“ N.O.P., testing less than 40 degrees, the package (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, '92. <i>See</i> memo. 563 B) . . .	81b	2f	1½ c. p. gall. & 1c. p. degree or fraction under 40.
“ N.O.P., imported direct without transshipment (Tariff change, June 24, '91. <i>See</i> memo. 516 B)	1010	Sec. 2e	Free.
“ N.O.P., not imported direct without transshipment (Tariff change, Dec. 30, '92. <i>See</i> memo. 592 B)			Free.
“ concentrated, N.O.P., imported direct without transshipment (Tariff change, June 24, '91. <i>See</i> memo. 516 B)	1010	Sec. 2c	Free.
“ concentrated, N.O.P., not imported direct without transshipment (Tariff change, Dec. 30, '92. <i>See</i> memo. 592 B)			Free.
“ second process, or molasses derived from the manufacture of “molasses sugar” testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such customs officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.	1216	O.C. July 9, '90.	Free.
Monthly, semi-monthly and quarterly magazines, unbound.	763	705a	Free.
Morocco leather, skins for, tanned but not further manufactured	268	93c	15 p.c.
Mosquito netting, uncoloured cotton fabrics.	182	208c	25 p.c.
Moss, Iceland and other, crude or in their natural state or cleaned only	924	293c	Free.
Mother of pearl, not manufactured	743	720a	Free.
Motors, electric	544	162c	25 p.c.
Mottled castile soap	19	146c	2c. p. lb.
Mould-boards when cut to shape only, from rolled sheets of crucible steel, but not moulded, punched, polished or otherwise manufactured, and being of greater value than 4c. per lb . . .	354	210c	12½ p.c.
Moulded celluloid balls, coated with tinfoil or not, but not finished or further manufactured (O.C., July 5, '90).	526	86a	10 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>M—Continued.</i>			
Moulded celluloid cylinders, coated with tinfoil or not, but not finished or further manufactured (O.C., July 5, '90)	526	86a	10 p.c.
“ celluloid, into sizes for the handles of knives and forks, not bored or further manufactured	526	86a	10 p.c.
“ glass tableware	282	39b	5c. p. doz. & 30 p.c.
Mouldings of wood, plain	490	471a	25 p.c.
“ “ “ gilded or otherwise further manufactured than plain	491	472a	30 p.c.
Moulds , brim, for gold-beaters	754	559a	Free.
“ for gold-beaters	755	635a	Free.
Mounts , pipe	101	26c	35 p.c.
“ for parasols, umbrellas and sunshades, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only	990	323c	Free.
Movable figures , with tablets, imported by and for the use of schools of the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	1208	O.C. July 6, '88.	Free.
Movements for clocks other than tower clocks, complete or in parts	529	28c	10 p.c.
“ for watches	522	154b	10 p.c.
Mower knives —crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, when imported by manufacturers of mower and reaper knives, for the manufacture of such knives in their own factories	1200	O.C. Nov. 6, '85.	Free.
Mowing machines	405	146b	35 p.c.
Mucilage	23	106c	30 p.c.
Muffs , fur	274	175a	25 p.c.
Muffled glass , in sheets	285	62c	20 p.c.
Mule shoes	374	82b	1½ c. p. lb., but not less than 35 p.c.
Munitions of war , imported by and for the use of the Army and Navy	701	161b	Free.
“ “ for the use of the Canadian militia (O.C., Nov. 8, 1887, and May 11, 1888)	702	160b	Free.
Munjeet , and extracts of	817	689a	Free.
Muriatic acid	138	3a	20 p.c.
Muriate of potash , crude	786	731a	Free.
Music , printed, bound or in sheets	310	41a	10c. p. lb.
Musical instruments , imported by and for the use of the Army and Navy	701	161b	Free.
“ “ for the use of the Canadian militia (O.C. Nov. 8, 1887, and May 11, 1888)	702	160b	Free.
“ “ imported by and for the use of schools of the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented	1208	O.C. July 6, '88.	Free.
“ “ settlers', in use by the settler at least one year before his removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed			

	Depart- mental Number	Acts Number.	Duty.
M—Concluded.			
Musical instruments—Concluded.			
of without payment of duty, until after two years' actual use in Canada.....	707	766a	Free.
“ “ catgut strings or gut cord for...	723	574a	Free.
“ “ cabinet organs, viz.:—reed or- gans having not more than 2 sets of reeds	536	321a	\$10 each and 15 p.c.
“ “ cabinet organs, viz.:—reed or- gans having over 2 and not over 4 sets of reeds	536	321a	\$15 each and 15 p.c.
“ “ cabinet organs, viz.:—reed or- gans having over 4 and not over 6 sets of reeds	536	321a	\$20 each and 15 p.c.
“ “ cabinet organs, viz.:—reed or- gans having over 6 sets of reeds	536	321a	\$30 each and 15 p.c.
“ “ organs.....	537	322a	25 p.c.
“ “ pipe organs.....	537	322a	25 p.c.
“ “ square piano-fortes, whether round cornered or not, not over 7 octaves.....	538	114b	\$25 each and 20 p.c.
“ “ square piano-fortes, other.....	538	114b	\$30 each and 20 p.c.
“ “ upright piano-fortes.....	538	114b	\$30 each and 20 p.c.
“ “ concert, semi-concert or parlour grand piano-fortes.....	538	114b	\$50 each and 20 p.c.
“ “ parts of piano-fortes.....	539	345a	25 p.c.
“ “ sets of reeds or parts of, for cabinet organs.	537	322a	25 p.c.
“ “ of all kinds, N.O.P.....	540	299a	25 p.c.
Musket powder, in kegs and barrels.....	532	195a	4c. p. lb.
Musk, in pods or in grains	798	702a	Free.
Muslin apron checks, uncoloured cotton fabrics.....	182	208c	25 p.c.
Muslins, cambric “ “ “ “	182	208c	25 p.c.
“ “ jaconet “ “ “ “	182	208c	25 p.c.
“ “ Swiss “ “ “ “	182	208c	25 p.c.
Mustard cake.....	51	300a	20 p.c.
“ ground.....	50	302a	25 p.c.
“ seeds.....	869	321c	Free.
N.			
Nail plate, iron or steel, 16 gauge and thicker	351	46b	\$13 p. ton.
“ rods, Swedish rolled iron, under $\frac{1}{2}$ inch in diameter, for manufacture of horse-shoe nails.....	350	87b	20 p. c.
Nails, brass.....	336	216c	35 p. c.
“ composition	375	253a	20 p. c.
“ copper	336	216c	35 p. c.
“ cut, iron or steel	376	86b	1c. p. lb.
“ hob	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p. c.
“ horse-shoe.....	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p. c.
“ “ Swedish rolled iron nail rods, under $\frac{1}{2}$ inch in diameter, for the manufacture of....	350	87b	20 p. c.
“ sheathing.....	375	253a	20 p. c.
“ tree.....	882	780a	Free.
“ wire	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p. c.
“ wrought and pressed, galvanized or not.....	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p. c.
“ “ iron or steel, N.E.S.....	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p. c.
Naphtha.....	166	306a	7 $\frac{1}{2}$ c. p. Imp. gall.
“ “ wood (Tariff change, June 24, '91. See memo. 516 B)	130c	9c	\$2.12 $\frac{1}{2}$ p. gall.
Natural mineral waters, not in bottles—under regula- tions made by the Controller of Customs..	981	696a	Free.
“ vegetable fibres, not produced by any mechan- ical process.....	926	799a	Free.

	Depart- mental Number	Acts Number.	Duty.
N—Continued.			
Navy and Army, articles imported by and for the use of, viz. :—			
arms.....	701	161 <i>b</i>	Free.
military clothing.....	701	161 <i>b</i>	Free.
military stores.....	701	161 <i>b</i>	Free.
munitions of war.....	701	161 <i>b</i>	Free.
musical instruments for bands.....	701	161 <i>b</i>	Free.
naval clothing.....	701	161 <i>b</i>	Free.
Neatsfoot oil.....	171	314 <i>a</i>	20 p. c.
Needles, crucible cast steel wire, when imported by manufacturers of needles, for use in the manufacture of such articles in their own factories only.....	1002	322 <i>c</i>	Free.
“ steel, viz. :— cylinder.....	400	405 <i>a</i>	30 p. c.
“ “ hand frame.....	400	405 <i>a</i>	30 p. c.
“ “ latch.....	400	405 <i>a</i>	30 p. c.
Nets, fish (Vide O. C., March 6, '74, and July 17, '86).....	864	273 <i>c</i>	Free.
“ lace.....	197	87 <i>c</i>	30 p. c.
“ lawn tennis, and like articles manufactured of twine, N.E.S.....	213	49 <i>c</i>	35 p. c.
Netting, cotton, for the lining of boots, shoes and gloves.....	249	134 <i>c</i>	10 p. c.
“ silk plush, for the manufacture of gloves.....	220	378 <i>a</i>	15 p. c.
“ woollen, for the lining of boots, shoes and gloves.....	250	135 <i>c</i>	25 p. c.
Nettings, cotton.....	197	87 <i>c</i>	30 p. c.
“ linen.....	197	87 <i>c</i>	30 p. c.
“ silk.....	197	87 <i>c</i>	30 p. c.
“ other material.....	197	87 <i>c</i>	30 p. c.
“ mosquito, uncoloured cotton fabrics.....	182	208 <i>c</i>	25 p. c.
Newspaper advertisements, stereotypes, electrotypes and celluloids for.....	327	151 <i>c</i>	2c. p. sq. in.
“ columns, stereotypes, electrotypes and celluloids of.....	329	153 <i>c</i>	¾c. p. sq. in.
Newspapers or parts thereof, partly printed, intended to be completed and published in Canada.....	307	15 <i>c</i>	25 p. c.
“ supplemental editions or parts of, partly printed and intended to be completed and published in Canada.....	307	15 <i>c</i>	25 p. c.
“ unbound.....	763	705 <i>a</i>	Free.
Nibs, cocoa bean, not roasted, crushed or ground.....	872	260 <i>c</i>	Free.
Nickel.....	853	706 <i>a</i>	Free.
“ anodes.....	434	303 <i>a</i>	10 p. c.
“ caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their own factories.....	1206	O.C. July 2, '87..	Free.
“ silver, manufactures of, not plated.....	347	186 <i>a</i>	25 p. c.
“ rolled or in sheets.....	855	309 <i>c</i>	Free.
Nitrate of lead, not ground.....	149	90 <i>c</i>	5 p. c.
“ soda.....	788	311 <i>c</i>	Free.
Nitre, cubic.....	788	311 <i>c</i>	Free.
“ sweet spirits of. (Tariff change, June 24, '91. See memo. 516 B).....	139 <i>f</i>	9 <i>e</i>	\$2.12½ p. gall. & 30 p. c.
Nitric acid.....	138	3 <i>a</i>	20 p. c.
“ and sulphuric acid combined.....	140	4 <i>a</i>	25 p. c.
Nitrite of soda. (Tariff change, July 6, '92. See memo. 563 B).....	1013	3, Sec. 2 <i>f</i>	Free.
Nitro-glycerine.....	535	199 <i>a</i>	10c. p. lb. & 20 p. c.
“ explosives of which it forms a constituent part.....	533	198 <i>a</i>	5c. p. lb. & 20 p. c.
Nitrous ether. (Tariff change, June 24, '91. See memo. 516 B).....	130 <i>f</i>	9 <i>e</i>	\$2.12½ p. gall. & 30 p. c.
Noils, being the short wool which falls from the combs in worsted factories.....	748	320 <i>c</i>	Free.
Non-elastic webbing.....	205	37 <i>c</i>	20 p. c.
Non-enumerated goods.....	547	486 <i>a</i>	20 p. c.

	Depart- mental Number	Acts Number.	Duty.
N—Concluded.			
Notches for umbrellas, parasols and sunshades, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only	990	323c	Free.
Notes , promissory, unsigned	304	16c	35 p. c.
Nut , cocoa, desiccated, sweetened or not	121	108a	8c. p. lb.
“ cake and meal, palm	946	294c	Free.
“ galls	919	704a	Free.
“ blanks, iron or steel, less than $\frac{3}{8}$ of an inch in diameter	378	81b	1½c. p. lb. & 30 p. c.
“ “ N.E.S.	381	85c	1c. p. lb. & 25 p. c.
Nuts , almond, shelled	117	11a	5c. p. lb.
“ “ not shelled	118	12a	3c. p. lb.
“ cocoa	119	106a	\$1 p. 100.
“ “ when imported from place of growth by vessel direct to a Canadian port	120	107a	50c. p. 100.
“ of all kinds, N.E.S.	122	304a	3c. p. lb.
Nutmegs	93	389a	25 p. c.
Nuts , wrought iron or steel, N.E.S.	381	85c	1c. p. lb. & 25 p. c.
“ ivory, unmanufactured	731	666a	Free.
Nux-vomica beans, crude only	871	241c	Free.
O			
Oak bark	916	707a	Free.
“ “ extracts of	812	271c	Free.
“ extracts of	812	271c	Free.
“ lumber and timber planks and boards of, rough sawn or split only	941	287c	Free.
Oakum	912	708a	Free.
Oath required upon the entry of copper rollers to be used by calico printers in their own factories, for calico printing only:—I (1) the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory. I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid.	1207	O.C. Nov. 22, '87.	
“ required upon the entry of steel strip, for the manufacture of buckthorn and plain strip fencing:—I, , the undersigned importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid.	1202	O.C. July 17, '86.	
Oatmeal	39	65a	½c. p. lb.
Oats	38	56a	10c. p. bush.
Obscured white glass	286	63c	25 p. c.
Ochres , ground or unground, washed or unwashed, calcined or raw	152	116c	30 p. c.

(1) Name of importer.

(2) Swear or affirm.

(3) Me or the firm of , of which I am a member.

(4) My or our, as the case may be.

	Depart- mental Number	Acts Number.	Duty.
O—Continued.			
Ochrey earths, ground or unground, washed or un- washed, calcined or raw	152	116c	30 p. c.
Occupation, settlers' tools and implements of, in actual use by settler for six months before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without pay- ment of duty, until after two years' actual use in Canada	707	766a	Free.
Odours, French, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when im- ported in tins of not less than ten pounds each	163	355a	15 p. c.
“ flower, preserved in fat or oil, for the purpose of preserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each	163	355a	15 p. c.
Offal, fish, when imported by manufacturers of glue for use in their own factories	1205	O.C., Dec. 13, '86	Free.
Office furniture, finished or in parts	488	176a	35 p. c.
Oil, anchovies and sardines packed in, in tin boxes not more than 5 x 4 x 3½ inches	656	493a	5c. p. box.
“ anchovies and sardines packed in, in tin ½-boxes not more than 5 x 4 x 1½ inches	656	493a	2½c. p. half box.
“ anchovies and sardines packed in, in tin ¼-boxes not more than 4½ x 3½ x 1½ inches	656	493a	2c. p. qr. box.
“ aniline, crude	802	514a	Free.
“ benzole	166	306a	7½c. p. Imp. gall.
“ cake	946	294c	Free.
“ meal	946	294c	Free.
“ carbolic or heavy, for any use	160	307a	10 p. c.
“ cloth in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, india-rub- bered, flocked or coated, N.O.P.	231	109c	5c. p. sq. yd. and 15 p.c.
“ “ floor	230	104b	5c. p. sq. yd. and 20 p.c.
“ “ floor, canvas, not less than 45 inches wide, not pressed or calendered for the manufac- ture of	964	254c	Free.
“ “ floor, canvas, jute canvas, not less than 58 inches wide when imported by manufac- turers of floor oil cloth for use in their factories	965	572a	Free.
“ coconut in its natural state	947	295c	Free.
“ coal, purified, distilled or refined, N.E.S.	166	306a	7½c. p. Imp. gall.
“ “ illuminating, costing more than 30c. p. gall	165	213c	25 p. c.
“ “ fixtures or parts thereof	345	179a	30 p. c.
“ cod liver, medicated	161	308a	20 p. c.
“ finish, N.E.S	159	151b	20c. p. gall. and 25 p.c.
“ fish preserved in, except anchovies and sardines	657	495a	30 p. c.
“ “ spermaceti	665	503a	20 p. c.
“ “ whale	665	503a	20 p. c.
“ “ other, N.O.P	665	503a	20 p. c.
“ flaxseed, raw or boiled	170	107c	1½c. p. lb.
“ fusil (Tariff change, June 24, '91. See memo. 516 B.)	130b	9c	82.12½ p. gall.
“ illuminating, composed wholly or in part of pro- ducts of petroleum, coal, shale or lignite, cost- ing more than 30c. p. gall	165	213c	25 p. c.
“ kerosene, purified, refined or distilled, N.E.S.	166	306a	7½c. p. Imp. gall.
“ lard	169	309a	20 p. c.
“ linseed, raw or boiled	170	107c	1½c. p. lb.
“ “ barrels containing	479	219c	25c. each.

	Depart- mental Number	Acts Number.	Duty.
<i>O—Continued.</i>			
Oil, lubricating, composed wholly or in part of petro- leum, costing less than 30c. per gall.....	167	108c	7½ c. p. gall.
“ lubricating, all others.....	168	313a	25 p. c.
“ naphtha.....	166	306a	7½ c. p. Imp. gall.
“ neatsfoot.....	171	314a	26 p. c.
“ olive.....	172	315a	20 p. c.
“ of roses.....	948	297c	Free.
“ paintings by artists of well-known merit, or copies of the old masters by such artists.....	764	717a	Free.
“ paintings by Canadian artists, under regulations to be made by Controller of Customs.....	765	718a	Free.
“ palm, in its natural state.....	947	295c	Free.
“ paints or colours pulped or ground in.....	153	114c	30 p. c.
“ petroleum, N.E.S.....	166	306a	7½ c. p. Imp. gall.
“ potato (Tariff change, June 24, '91. <i>See</i> memo. 516 B)	130b	9c	\$2.12½ p. Imp. gall.
“ products of coal, N.E.S.....	166	306a	7½ c. p. Imp. gall.
“ “ lignite, N.E.S.....	166	306a	7½ c. p. Imp. gall.
“ “ petroleum, N.E.S.....	166	306a	7½ c. p. Imp. gall.
“ “ shale, N.E.S.....	166	306a	7½ c. p. Imp. gall.
“ salad.....	172	315a	20 p. c.
“ sesame seed.....	173	316a	20 p. c.
Oiled silk, in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, india-rubbered, flocked or coated, N.O.P.....	231	109c	5c. p. sq. yd. and 15 p. c.
“ tarpaulin.....	232	17b	35 p. c.
Oils, essential, for manufacturing purposes.....	162	150a	20 p. c.
“ hair, N.O.P. (non-alcoholic).....	164	124c	30 p. c.
“ medicinal, N.O.P. (being proprietary medicines).	134	357a	50 p. c.
Ointments, N.O.P. (being proprietary medicines)			
“ liquids.....	134	357a	50 p. c.
“ N.O.P. (being proprietary medicines)			
“ other forms than liquids.....	134	357a	25 p. c.
Old brass, scrap.....	850	248c	Free.
“ copper.....	342	30c	10 p. c.
“ junk.....	913	670a	Free.
“ lead.....	431	266c	40c. p. 100 lbs.
Oleographs.....	303	13c	6c. p. lb. and 20 p. c.
Oleo-stearine when imported by manufacturers of leather for use in the manufacture of leather in their factories (Tariff change, July 6, 1892. <i>See</i> memo. 563 B)	1011	1 Sec. 2f	Free.
Olive oil.....	172	315a	20 p. c.
Opium, crude, the weight to include the weight of the ball or covering.....	102	110c	\$1 p. lb.
“ prepared for smoking.....	103	320a	\$5 p. lb.
Optical instruments, N.E.S.....	296	100c	25 p. c.
Oranges, in boxes of capacity not exceeding 2½ cubic ft.	113	107b	25c. p. box.
“ in ½ “ “ 1½ “ “	113	107b	13c. p. ½ box.
“ in cases and all other packages.....	113	107b	10c. p. cubic ft. of capa- city.
“ in bulk.....	113	107b	\$1.60 p. 1000.
“ in barrels not exceeding in capacity that of the 196 lbs. flour barrel.....	113	107b	55c. p. brl.
Orange mineral, dry.....	150	112c	5 p. c.
“ rinds in brine.....	877	296c	Free.
“ wine containing 26 degrees or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), 25 cents per gallon, and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent of proof spirits; and in addition thereto, 30 per cent <i>ad valorem</i>	131	149c	25c. p. gall. and 3c. ad- ditional p. gall. for each degree from 26 up to 40; and 30 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>O—Concluded.</i>			
Orchids.....	942	333c	Free.
Ore of cobalt.....	782	589a	Free.
Ores of metals of all kinds.....	823	713a	Free.
Organs.....	537	322a	25 p. c.
“ cabinet, viz. :—reed organs having not more than two sets of reeds.....	536	321a	\$10 each and 15 p. c.
“ “ reed organs having over 2 and not over 4 sets of reeds.....	536	321a	\$15 each and 15 p. c.
“ “ reed organs having over 4 and not over 6 sets of reeds.....	536	321a	\$20 each and 15 p. c.
“ “ reed organs having over 6 sets of reeds.....	536	321a	\$30 each and 15 p. c.
“ cabinet, sets or parts of sets of reeds, for.....	537	322a	25 p. c.
“ pipe.....	537	322a	25 p. c.
Ornamental figured glass.....	286	63c	25 p. c.
“ plants, N.E.S.....	503	171c	20 p. c.
“ shrubs, N.E.S.....	503	171c	20 p. c.
“ trees, N.E.S.....	503	171c	20 p. c.
Ornaments of alabaster.....	518	18c	35 p. c.
“ amber.....	518	18c	35 p. c.
“ bead, N.E.S.....	518	18c	35 p. c.
“ composition.....	518	18c	35 p. c.
“ spar.....	518	18c	35 p. c.
“ terra cotta.....	518	18c	35 p. c.
Orris root.....	935	661a	Free.
Osiers.....	885	715a	Free.
Ostrich feathers, dressed.....	25	52c	35 p. c.
“ undressed.....	24	51c	15 p. c.
Ottar of roses.....	948	297c	Free.
Overcoatings, N.E.S., composed wholly or in part of wool, worsted, hair of alpaca goat, or like animal.....	215	209c	10c. p. lb. and 20 p. c.
Oxalic acid.....	799	716a	Free.
Oxide of cobalt, N.E.S.....	822	266c	Free.
“ ethyl, hydrated. (Tariff change, June 24, '91. See memo. 516 B.).....	130a	9c	\$2.12½ p. gall.
“ manganese.....	791	690a	Free.
“ tin, N.E.S.....	822	266c	Free.
“ zinc, N.E.S.....	822	266c	Free.
Oxides, ground or unground, washed or unwashed, calcined or raw.....	152	116c	30 p. c.
Ox-shoes.....	374	82b	1½ c. p. lb., but not less than 35 p. c.
Oysters, canned, in cans of not over one pint.....	660	498a	3c. p. can, including the can.
“ “ “ over one pint and not over one quart.....	661	499a	5c. p. can, including the can.
“ “ “ over one quart.....	662	500a	5c. p. qt. & 5c. add'l p. qt. or fraction of a qt. over 1 qt., including the can.
“ preserved or prepared, N.O.P.....	658	496a	25 p. c.
“ in shell.....	663	501a	25 p. c.
“ shelled, in bulk.....	659	497a	10c. p. gall.
“ packages containing, N.O.P.....	664	502a	25 p. c.
“ for seed and breeding, imported for the pur- pose of being planted in Canadian waters.....	715	306c	Free.

P

Packages, manufactured of tin, iron, lead, zinc, glass or other material, and capable of holding liquids; packages containing glass, china, crockery or earthenware; packages in which goods are packed and being the same as those in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors are contained; and

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Packages—Continued.			
every package, being the first receptacle or covering inclosing goods for purpose of sale; shall, in all cases †not otherwise provided for, in which they contain goods subject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.		Sec. 8, Tariff Act	Same rate <i>ad valorem</i> as goods they contain.
“ containing goods subject to a specific duty only, †not otherwise provided for, shall be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed upon their original cost or value.		Sec. 8, Tariff Act	20 p.c.
“ capable of holding liquids, and containing goods exempt from duty, †not otherwise provided for, shall be charged with a duty of 20 per cent <i>ad valorem</i>		Sec. 8, Tariff Act	20 p.c.
“ not capable of holding liquids, when containing goods exempt from duty, shall be free.		Sec. 8, Tariff Act	Free.
“ not hereinbefore specified in this section, and not herein specially charged with or declared liable to duty under regulations, and being the usual package for exportation, according to the general usage and custom of trade, shall be free of duty.		Sec. 8, Tariff Act	Free.
“ being packages which are specially enumerated in Tariff and therefore exempt from the provisions of Section 8 of the Tariff Act; they will be found specified in the following Tariff items:—4, 5, 7, 10, 11, 18, 20, 56, 57, 71, 81, 86, 87, 96, 98, 102, 107, 108, 114, 115, 154, 201, 281, 435, 443, 459, 479, 480, 660, 661, 662 and 664.			
“ containing fish admitted free of duty, not exceeding one quart.	435	78a	1½c. p. can or pkgé.
“ “ fish admitted free of duty, exceeding one quart.	435	78a	1½c. p. qt. or part of.
“ “ salt (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	459	13c	Same duty as if empty.
“ “ oysters and other fish, N.O.P.	664	502a	25 p.c.
“ of aniline dyes, not less than one pound weight (including alizarine and artificial alizarine).	801	235c	Free.
“ of coal tar dyes, not less than one pound weight (including alizarine and artificial alizarine).	801	235c	Free.
“ of pine pitch, not less than 15 galls. in each.	890	727a	Free.
“ of pine tar “ 15 “ “	891	780a	Free.
“ of pot and pearl ashes, not less than 25 lbs. in each.	783	238c	Free.
“ resin or rosin, not less than 100 lbs.	937	303c	Free.
“ salt in (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	459	13c	7½c. p. 100 lbs.
Packing, rubber	256	137c	5c. p. lb. and 15 p.c.
Paddy rice	43	21c	17½ p.c.
Pads, stair	228	25c	25 p.c.
Pails, wooden	506	198c	25 p.c.
Painted glass	286	63c	25 p.c.
“ oilcloth and oiled silk, in the piece, cut or shaped, N.O.P.	231	109c	5c. p. sq. yd. & 15 p.c.
“ tarpaulin, N.O.P.	232	17b	35 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Paintings.....	308	111c	20 p.c.
“ of a treasonable, seditious, immoral or in- decent character.....	1100	813a	Prohibited.
“ in oil or water colour, by artists of well- known merit.....	764	717a	Free.
“ (copies of the old masters) by artists of well-known merit.....	764	717a	Free.
“ in oil or water colour by Canadian artists, under regulations to be made by the Controller of Customs.....	765	718a	Free.
Paints, ground or mixed in or with either japan, varnish, lacquers, liquid driers, col- lodion, oil finish or oil varnish; rough stuff and fillers (weight of package to be included in weight for duty).....	154	115c	5c. p. lb. and 25 p.c.
“ ground in spirits.....	155	117c	\$1 p. gall.
“ liquid, N.E.S.....	153	114c	30 p.c.
“ prepared, N.E.S.....	153	114c	30 p.c.
“ pulped or ground in oil or other liquid, N.E.S.....	153	114c	30 p.c.
“ ready-mixed, N.E.S.....	153	114c	30 p.c.
Palm leaf, unmanufactured.....	886	719a	Free.
“ nut cake and meal.....	946	294c	Free.
“ oil in its natural state.....	947	295c	Free.
“ spirit (Tariff change, June 24, 1891. <i>See memo.</i> <i>516 B</i>).....	130c	9c	\$2.12½ p. gall.
Palms (florist stock).....	942	333c	Free.
Pamphlets, advertising.....	303	13c	6c. p. lb. and 20 p.c.
“ illustrated, stereotypes, electrotypes and celluloids for.....	327	151c	2c. p. sq. in.
“ N.E.S., not being foreign reprints of Brit- ish copyright works.....	300	33a	15 p.c.
Pans made of platinum, when imported by manufac- turers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.....	1004	300c	Free.
Pantaloons stuffs, cotton.....	178	4c	2c. p. sq. yd. and 15 p.c.
Paper, albumenized, chemically prepared, for photo- graphers' use.....	299	126c	25 p.c.
“ bags of all kinds, printed or not.....	312	119c	35 p.c.
“ covered felt board, sized and hydraulic pressed, for the manufacture of gun wads, when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article, when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Mon- treal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O.C., July 9, '90.	Free.
“ cutters used in printing and bookbinding estab- lishments.....	325	132c	10 p. c.
“ emery.....	315	129b	30 p. c.
“ fancy articles made of.....	518	18c	35 p. c.
“ flint.....	315	129b	30 p. c.
“ glass.....	315	125b	30 p. c.
“ grasses and pulp of grasses (including esparto or Spanish grass) for the manufacture of.....	969	615a	Free.
“ hangings or wall paper in rolls, on each roll eight yards or under, and so in propor- tion for all greater lengths, viz.....	311	118c	
“ “ brown blanks and white blanks, printed on plain ungrounded paper.....	311a	118c	2c. per roll.
“ “ grounded papers, white papers and satins, not hand made.....	311b	118c	3c. per roll.
“ “ single print bronzes.....	311c	118c	6c. per roll.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Paper hangings coloured bronzes.....	311c	118c	6c. per roll.
“ “ embossed bronzes.....	311d	118c	8c. per roll.
“ “ coloured borders, narrow or wide.....	311e	118c	6c. per roll.
“ “ bronze borders, narrow or wide.....	311f	118c	14c. per roll.
“ “ embossed borders.....	311g	118c	15c. per roll.
“ “ all others.....	311h	118c	35 p. c.
“ hemp, made on four cylinder machines and cal- endered to between .006 and .008 inch thick- ness, for the manufacture of shot shells, when such article is imported by the manufacturers of shot shells, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada; Pro- vided always that the said article, when im- ported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O.C., July 9, '90.	Free.
“ printed, of a seditious, treasonable, immoral or indecent character.....	1100	813a	Prohibited.
“ sacks of all kinds, printed or not.....	312	119c	35 p. c.
“ sand.....	315	129b	30 p. c.
“ shells—brass cups, being rough blanks, for the manufacture of, when imported by manufac- turers of brass and paper shells and car- tridges for use in their own factories.....	1203	O.C. Sept. 23, '86.	Free.
“ tarred.....	316	111b	3c. p. lb.
“ union collar cloth, in rolls or sheets, not glossed or finished.....	317	120c	20 p. c.
“ union collar cloth, in rolls or sheets, glossed or finished.....	318	121c	25 p. c.
“ waste or clippings.....	751	301c	Free.
“ manufactures of.....	320	110b	35 p. c.
“ of all kinds, N.E.S.....	319	109b	25 p. c.
Papers, boxed.....	320	110b	35 p. c.
“ ruled.....	320	110b	35 p. c.
“ border.....	320	110b	35 p. c.
“ news, unbound.....	763	705a	Free.
“ “ or parts of, partly printed, and intended to be completed and published in Can- ada.....	307	15c	25 p. c.
“ literary, weekly, unbound.....	763	705a	Free.
Papetries.....	320	110b	35 p. c.
Paraffine wax. (Tariff change, July 6, 1892. <i>See</i> memo. 563 B).....	13	3f	3c. p. lb.
“ wax candles.....	15	75a	5c. p. lb.
Parasols.....	245	186c	35 p. c.
Parasol canes or sticks, in the rough or cut to length only, when imported by manufacturers of parasols for use in their factories in the manufacture of parasols only.....	990	323c	Free.
“ canes or sticks, bamboo reeds cut into lengths only, for.....	883	534a	Free.
“ handles or sticks, N.E.S.....	246	187c	20 p. c.
“ ribs of brass, iron or steel, runners, rings, caps, notches, ferrules and mounts, im- ported by manufacturers of parasols for use in their factories in the manufacture of parasols only.....	990	323c	Free.
Paris green, dry.....	156	328a	10 p. c.
“ plaster of, ground, not calcined.....	453	350a	10c. p. 100 lbs.
“ “ calcined or manufactured.....	454	351a	15c. p. 100 lbs.
“ “ “ “ “ “ in barrels of not over 300 lbs.....	454	351a	45c. p. brl.
“ white.....	796	316c	Free.
Parlour grand piano-fortes.....	538	114b	850 each & 20 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Partly printed newspapers, or supplemental editions intended to be completed and published in Canada	307	15c	25 p.c.
Parts of newspapers, or supplemental editions, partly printed, intended to be completed and published in Canada	307	15c	25 p.c.
“ piano-fortes.	539	345a	25 p.c.
“ sets of reeds for cabinet organs.	537	322a	25 p.c.
“ skeletons.	717	234c	Free.
Passenger cars, being the property of railway companies in the United States running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs.	980	687a	Free.
Paste, cocoa, not sweetened.	66	31c	4c. p. lb.
“ containing sugar.	67	32c	5c. p. lb.
“ indigo.	815	659c	Free.
“ liquorice.	142	97c	2c. p. lb.
Pastes, medicinal, N.O.P., being proprietary medicines.	134	357a	25 p.c.
“ toilet, N.O.P. (non-alcoholic).	164	124c	30 p.c.
Patent leather.	265	93b	25 p.c.
Peaches, N.O.P., weight of package to be included in weight for duty	114	57c	1c. p. lb.
Peach trees	494	177c	3c. each.
“ —seedling stock for grafting.	943	307c	Free.
Pear trees of all kinds	495	178c	3c. each.
“ —seedling stock for grafting.	943	307c	Free.
Pearl, mother of, not manufactured	743	720a	Free.
“ and pot ashes, in packages of not less than 25 lbs.	783	238c	Free.
Pease.	40	61a	10c. p. bush.
Peels, candied.	79	160c	1½c. p. lb. & 35 p.c.
Pelts, raw.	734	208c	Free.
Pencils, lead, of all kinds, in wood or otherwise.	322	123c	30 p.c.
“ slate.	476	145c	25 p.c.
Percha, gutta, crude.	897	641a	Free.
Percussion caps.	529	74c	35 p.c.
Perfume cases, fancy.	518	18c	35 p.c.
Perfumed toilet preparations N.O.P. (non-alcoholic).	164	124c	30 p.c.
“ spirits in bottles or flasks, weighing not more than 4 oz. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	50 p.c.
“ “ in bottles, flasks or other packages, weighing more than 4 oz. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	\$2.12½ p.gall. and 40 p.c.
“ soap, weight of inside packages and wrappers to be included in weight for duty.	18	386a	10c. p. lb. and 10 p.c.
Perfumery, including toilet preparations (non-alcoholic).	164	124c	30 p.c.
Perfumes, alcoholic, in bottles or flasks, weighing not more than 4 oz. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	50 p.c.
“ “ in bottles, flasks or other packages, weighing more than 4 oz. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	\$2.12½ p.gall. and 40 p.c.
Periodicals, N.E.S., not being foreign reprints of British copyright works.	300	33a	15 p.c.
“ advertising, illustrated.	303	13c	6c. p. lb. and 20 p.c.
Persimmon wood, imported in blocks, for making shuttles.	941	287c	Free.
Persis.	818	721a	Free.
Personal effects of British subjects dying abroad, but domiciled in Canada	704	525a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Petroleum, illuminating oils composed wholly or in part of the products of, costing more than 30c. per gallon	165	213c	25 p.c.
“ and products of, N.E.S.	166	306a	7½c. p. Imp. gall.
“ barrels containing (when such contents are chargeable with specific duty).....	480	10c	40c. each.
“ barrels of Canadian manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Controller of Customs prescribes.....	952	536a	Free.
“ preparations of (similar to vaseline), for toilet, medicinal or other purposes, in bulk.....	174	454c	4c. p. lb.
“ preparations of (similar to vaseline), for toilet, medicinal or other purposes, in bottles or packages of not over 1 lb....	174	454c	6c. p. lb.
Pheasants.....	712	275c	Free.
Phials, glass, capacity less than 8 oz.....	281	60c	30 p.c.
“ “ 8 oz. or over.....	282	30b	5c. p. doz. and 30 p.c.
Philosophical instruments, N.E.S.	296	100c	25 p.c.
“ and apparatus, such as are not manufactured in Canada, imported by and for the use of universities, colleges, schools and scientific societies.....	985	722a	Free.
Phosphor bronze, in bars, blocks, sheets and wire....	348	343a	19 p.c.
Phosphate, acid.....	141	3c	3c. p. lb.
“ bone-ash and bone-dust, for the manufacture of.....	721	548a	Free.
Phosphorus.....	792	724a	Free.
Photographic dry plates.....	297	125c	9c. p. sq. ft.
“ instruments, N.E.S.....	296	100c	25 p.c.
Photographs.....	303	13c	6c. p. lb. and 20 p. c.
“ of a seditious, treasonable, immoral or indecent character.....	1100	813a	Prohibited.
Piano-fortes, square, round-cornered or not, not over seven octaves.....	538	114b	\$25 each and 20 p. c.
“ square, all other.....	538	114b	\$30 each and 20 p. c.
“ upright.....	538	114b	\$30 each and 20 p. c.
“ concert, semi-concert or parlour grand.....	538	114b	\$50 each and 20 p. c.
“ parts of.....	539	345a	25 p. c.
Pianos, crucible cast steel wire for the manufacture of only, when imported by manufacturers for use in their own factories.....	1002	322a	Free.
Pickled herrings.....	651	488a	½c. p. lb.
“ salmon.....	652	489c	1c. p. lb.
“ fish, all other, in barrels.....	653	490c	1c. p. lb.
“ “ foreign caught, imported otherwise than in barrels or half barrels, N.E.S.....	654	491a	50c. p. 100 lbs.
“ hides, raw.....	733	648a	Free.
“ skins, undressed.....	735	761a	Free.
Pickles in bottles, including the duty on the bottles; and each bottle holding less than one-half pint shall be dutiable as containing one-half pint, and each bottle holding more than one-half pint but not more than one pint shall be dutiable as containing one pint, and each bottle holding more than one pint but not more than one quart shall be dutiable as containing one quart.....	86	127c	10c. p. gall.
“ in bulk, in vinegar.....	88	129c	35c. p. gall.
“ “ “ and mustard.....	88	129c	35c. p. gall.
“ “ “ brine or salt.....	88	129c	25c. p. gall.

	Depart- mental Number	Acts Number.	Duty.
P—Continued.			
Pickles in jars, duty to include the duty on the jar...	87	128c	40c. p. gall.
“ “ pottles or other similar vessels, duty to include duty on pottles or other vessels ..	87	128c	40c. p. gall.
Picks.....	396	167c	1c. p. lb. and 25 p. c.
Pictorial illustrations of insects, &c., imported by and for the use of schools and colleges, scientific and literary societies.....	986	723a	Free.
“ “ show cards.....	303	13c	6c. p. lb. and 20 p. c.
Picture frames as furniture.....	489	347a	35 p. c.
Pictures, advertising.....	303	13c	6c. p. lb. and 20 p. c.
“ “ produced by any process other than hand-painting or drawing whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material. N.E.S.....	303	13c	6c. p. lb. and 20 p. c.
Pigs, Britannia metal in.....	849	557a	Free.
“ “ copper in.....	342	39c	10 p. c.
“ “ iron in.....	410	41b	\$4 p. ton.
“ “ lead in.....	431	266a	40c. p. 100 lbs.
“ “ spelter in.....	856	772c	Free.
“ “ tin in.....	857	784a	Free.
“ “ zinc in.....	859	812a	Free.
Piling, logs measuring inside the bark 11 inches or less in diameter at the butt end thereof, irrespective of the length of such logs, when exported for piling purposes or as piling.....	1210	O.C. May 22, '89	Free for exportation.
Pillows.....	488	176a	35 p. c.
Pills, N.O.P., being proprietary medicines.....	134	357a	25 p. c.
Pine apples.....	878	324c	Free.
“ “ logs, exported (Tariff change, October 13, 1890. See memo. 412 B).....	1152	818a	Free for exportation.
“ “ logs, exported, duty may be increased to \$3 per 1,000 feet by the Governor in Council.....	1153	819a	
“ “ pitch in packages, not less than 15 gallons each.....	890	727a	Free.
“ “ pitch, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
“ “ shingle bolts, exported (Tariff change, October 13, 1890. See memo. 412 B.).....	1150	816b	Free for exportation.
“ “ tar in packages, not less than 15 gallons each.....	890	727d	Free.
Pins manufactured from wire of any metal.....	423	348a	30 p. c.
Pipe, cast iron, of every description.....	412	64b	\$12 p. ton, but not less than 35 p. c.
“ “ clay, unmanufactured.....	839	299c	Free.
“ “ lead.....	432	91c	1½c. p. lb.
“ “ organs.....	537	322a	25 p. c.
“ “ platinum, when imported by manufacturers of sulphuric acid, for use in their works in the manufacture or concentration of sulphuric acid.....	1004	300c	Free.
Pipes in which goods are packed and being the same as those in which goods are commonly placed for home consumption shall, in all cases not otherwise provided for, if containing goods subject to an <i>ad valorem</i> duty or a specific and <i>ad valorem</i> duty, be taken and held to be a part of the fair market value of such goods, and shall be charged with the same rate of <i>ad valorem</i> duty as is to be levied and collected on the goods they contain.....		Sec. 8 Tariff Act.	Same rate <i>ad valorem</i> as goods they contain.
“ “ containing goods subject to a specific duty only, not otherwise provided for, shall be charged with a duty of 20 per cent <i>ad valorem</i> , to be computed upon their original cost or value.....		Sec. 8 Tariff Act.	20 p. c.
“ “ capable of holding liquids, when containing goods exempt from duty, shall be charged with a duty of 20 per cent. <i>ad valorem</i>		Sec. 8 Tariff Act.	20 p. c.
“ “ drain, glazed or unglazed.....	279	50c	35 p. c.
“ “ sewer “ “ “ “.....	279	50c	35 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Pipes, tobacco, of all kinds, and pipe mounts.....	101	26c	35 p. c.
“ wrought iron, N.E.S.....	417	74b	$\frac{5}{16}$ c. p. lb. and 30 p. c.
Piques, uncoloured cotton fabrics.....	182	208c	25 p. c.
Pistol cartridges.....	529	74c	35 p. c.
Pitch, bone, crude.....	836	239c	Free.
“ Burgundy.....	889	565a	Free.
“ coal.....	449	104a	10 p. c.
“ (pine) in packages of not less than 15 gallons each	890	727a	Free.
“ pine lumber and timber planks and boards,			
“ rough sawn or split only.....	941	287c	Free.
Pitcher spout pumps.....	407	243a	35 p. c.
Plaids, cotton, dyed or coloured.....	178	44c	2c. p. sq. yd. and 15 p. c.
Plain coloured glass in sheets.....	285	62c	20 p. c.
“ corset clasps, spoon clasps or busks, blanks,			
“ busks, side steels and other corset steels.....	402	79c	5c. p. lb. and 30 p. c.
“ lawns, uncoloured cotton fabrics.....	182	208c	25 p. c.
“ mouldings of wood.....	490	471a	25 p. c.
“ strawboard in sheets or rolls.....	314	418a	40c. per 100 lbs.
“ strip fencing, steel strip for, when imported into			
“ Canada by manufacturers of buckthorns and			
“ plain strip fencing, upon the importer in each			
“ case making oath in terms as the follows:—			
“ I, _____, the undersigned importer of the			
“ steel strip mentioned in this entry, do hereby			
“ solemnly swear that such steel strip was im-			
“ ported by me and is of a kind used in the			
“ manufacture of buckthorn and plain strip			
“ fencing. I further swear that such steel strip			
“ was specially imported by me for use in my			
“ factory for the manufacture of buckthorn and			
“ plain strip fencing, and that no portion of the			
“ same will be used, sold or disposed of by me,			
“ or by any person in my employ, for any other			
“ purpose than as aforesaid.”.....	1202	O. C. July 17, '86.	Free.
“ tagging metal, in coils, not over 1½ inches wide,			
“ when imported by manufacturers of shoe and			
“ corset laces for use in their factories.....	1005	777a	Free.
“ tarpaulin, N.O.P.....	232	17b	35 p. c.
“ tubing, brass.....	334	7b	10 p. c.
Plaits, straw, Tuscan and grass.....	739	729a	Free.
Planing mills, portable, and parts thereof in any			
“ stage of manufacture.....	406	69b	35 p. c.
Planks and boards, lumber and timber, of amaranth,			
“ coco-boral, boxwood, cherry, chestnut, wal-			
“ nut, gunwood, mahogany, pitch pine, rose-			
“ wood, sandalwood, sycamore, Spanish cedar,			
“ oak, hickory, whitewood, African teak, black			
“ heart ebony, lignum vitæ, red cedar, red-			
“ wood, satin wood and white ash, when not			
“ otherwise manufactured than rough sawn			
“ or split; hickory billets for the manufac-			
“ ture of axe, hatchet, hammer and other tool			
“ handles, only; wood of the persimmon and			
“ dogwood trees, in blocks for the manufacture			
“ of shuttles; hickory lumber sawn to shape,			
“ for spokes of wheels, but not further manu-			
“ factured; hickory spokes rough turned, not			
“ tenoned, mitred, throated, faced, sized, cut			
“ to length, round tenoned or polished.....	941	287c	Free.
Plans, building.....	308	111c	20 p.c.
Plantains.....	878	324c	Free.
Plants, fruit, N.E.S.....	502-503	349a & 171c	20 p.c.
“ lawn, N.E.S.....	503	171c	20 p.c.
“ ornamental, N.E.S.....	503	171c	20 p.c.
“ shade, N.E.S.....	503	171c	20 p.c.
“ shrubs, N.E.S.....	503	171c	20 p.c.
Plaster of Paris, ground, not calcined.....	453	359a	10c. p. 100 lbs.
“ “ calcined or manufactured.....	454	351a	15c. p. 100 lbs.

	Depart- mental Number	Acts Number.	Duty.
P—Continued.			
Plough plates, when cut to shape from rolled sheets of crucible steel, but not moulded, punched, polished, or otherwise manufactured, and being of greater value than 4c. p. lb.	354	210c	12½ p.c.
Ploughs, sulky	405	146b	35 p.c.
“ walking	405	146b	35 p.c.
Plumbago	455	130c	15 p.c.
“ all manufactures of, N.E.S.	456	131c	30 p.c.
Plums	110	56c	30c. p. bush.
Plum trees of all kinds	496	179c	3c. each.
“ , seedling stock for grafting.	943	307c	Free.
Plush, cotton	202	190c	20 p.c.
“ fancy articles made of	518	18c	35 p.c.
“ hatters', of silk or cotton.	738	645a	Free.
“ netting, silk, for the manufacture of gloves ..	220	378a	15 p.c.
Pocket books	542	170c	35 p.c.
Pods, musk in	798	702a	Free.
Points, carbon, for electric arc lights, not exceeding 12 inches in length, in proportion for greater or less lengths	545	207c	\$2.50 p. 1000.
“ ivory vaccine	745	794a	Free.
Polished precious stones, N.E.S., not set or otherwise manufactured, and imitations thereof.	478	4c	10 p.c.
“ sheet iron, thinner than No. 20 gauge.	353	47b	12½ p.c.
Pomades, French or flower odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.	163	355a	15 p.c.
Pomatus, N.O.P.	164	124c	30 p.c.
Pomegranates	878	324c	Free.
Popcorn	70	161c	35 p.c.
Porcelain ware	275	95a	30 p.c.
“ shades, imitation, not figured, painted, enamelled or engraved.	284	70c	20 p.c.
Pork, barrelled, in brine, made from the sides of heavy hogs after the hams and shoulders are cut off, and containing not more than 16 pieces to the barrel of 200 lbs. weight, barrel containing the same to be free of duty.	4	101c	1½c. p. lb.
Portable horse powers and parts thereof in any stage of manufacture.	406	69b	35 p.c.
“ machines and parts thereof in any stage of manufacture	406	69b	35 p.c.
“ planing mills and parts thereof in any stage of manufacture.	406	69b	35 p.c.
“ saw mills and parts thereof in any stage of manufacture	406	69b	35 p.c.
“ separators and parts thereof in any stage of manufacture	406	69b	35 p.c.
“ steam engines and parts thereof in any stage of manufacture.	406	69b	35 p.c.
“ threshers and parts thereof in any stage of manufacture	406	69b	35 p.c.
Porter, in casks or otherwise than in bottles. (Tariff change, Aug. 18, 1891. See memo. 516B) ..	123	7e	16c. p. gall.
“ “ bottles (6 qt. or 12 pt. bottles=1 gall.) (Tariff change, Aug. 18, 1891. See memo. 516B) ..	124	8e	24c. p. gall.
Portland cement	445	91a	Duty same as on other cements.
Posters	305	90b	15c. p. lb. & 25 p.c.
Pot and pearl ashes, in packages of not less than 25 lbs. each	783	238c	Free.
Potash, chlorate of, in crystals, for manufacturing purposes only	956	332c	Free.
“ German mineral	785	730a	Free.
“ bichromate and muriate of, crude.	786	731a	Free.
“ red and yellow prussiate of	144	136c	10 p.c.
“ salts, German, for fertilizers	784	675a	ree.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Potatoes	94	121 <i>b</i>	15c. p. bush.
“ sweet	97	189 <i>c</i>	25 p.c.
Potato oil. (Tariff change, June 24, 1891. <i>See</i> memo. 516B)	130 <i>b</i>	9 <i>e</i>	\$2.12½ p. gall.
“ spirit. (Tariff change, June 24, 1891. <i>See</i> memo. 516B)	130 <i>b</i>	9 <i>e</i>	\$2.12½ p. gall.
Poultry and game of all kinds	8	296 <i>a</i>	20 p.c.
Powder, blasting or mining	530	197 <i>a</i>	3c. p. lb.
“ canister, in lb. and ½ lb. tins	531	196 <i>a</i>	15c. p. lb.
“ cannon and musket, in kegs and barrels	532	195 <i>a</i>	4c. p. lb.
“ giant, dualin, dynamite, and other explosives in which nitro-glycerine is a constituent part	533	198 <i>a</i>	5c. p. lb. & 20 p.c.
“ gun, rifle and sporting, in kegs, ½ kegs, ¼ kegs and similar packages	534	194 <i>a</i>	5c. p. lb.
“ sulphate of quinine in	800	736 <i>a</i>	Free.
Powders, baking, in packages of 1 lb. or more, weight of package included in weight for duty	56	203 <i>d</i>	6c. p. lb.
“ baking, in packages of less than 1 lb., weight of package included in weight for duty	57	204 <i>c</i>	8c. p. lb.
“ medicinal, N.O.P., being proprietary medi- cines	134	357 <i>a</i>	25 p.c.
“ tooth, N.O.P.	164	124 <i>c</i>	30 p.c.
Powers, horse, and parts thereof (portable) in any stage of manufacture	406	69 <i>b</i>	35 p.c.
Prayer-books	301	35 <i>a</i>	5 p.c.
Precious stones, in the rough	829	230 <i>c</i>	Free.
“ “ N.E.S., polished but not set or other- wise manufactured, and imitations thereof	478	4 <i>c</i>	10 p.c.
Precipitate of copper, crude	852	732 <i>a</i>	Free.
Preparations, anatomical	717	234 <i>c</i>	Free.
“ of cocoa, not sweetened	66	31 <i>c</i>	4c. per lb.
“ “ containing sugar	67	32 <i>c</i>	5c. per lb.
“ medicinal, N.O.P., liquid, being prop- rietary medicines	134	357 <i>a</i>	50 p.c.
“ medicinal, N.O.P., any other form than liquids, being proprietary medi- cines	134	357 <i>a</i>	25 p.c.
“ similar to milk food	72	105 <i>c</i>	30 p.c.
“ perfumed, non-alcoholic, N.O.P.	164	124 <i>c</i>	30 p.c.
“ of petroleum, similar to vaseline, for toilet, medicinal or other purposes, in bulk	174	454 <i>a</i>	4c. per lb.
“ of petroleum, similar to vaseline, for toilet, medicinal or other purposes, in bottles or packages not over 1 lb.	174	454 <i>a</i>	6c. per lb.
“ toilet, N.O.P., non-alcoholic	164	124 <i>c</i>	30 p.c.
“ “ containing spirits, in bottles or flasks weighing not more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	130 <i>e</i>	9 <i>e</i>	50 p.c.
“ “ containing spirits, in bottles or flasks or other packages weighing more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall. and 40 p.c.
Prepared lichens	920	683 <i>a</i>	Free.
“ litmus	920	683 <i>a</i>	Free.
“ Indian madder	817	689 <i>a</i>	Free.
“ opium, for smoking	103	320 <i>a</i>	\$5 p. lb.
“ oysters, N.O.P.	658	496 <i>a</i>	25 p.c.
“ paints, N.E.S.	153	114 <i>c</i>	30 p.c.
“ rennet	742	741 <i>a</i>	Free.
“ salmon and all other fish, N.O.P.	658	496 <i>a</i>	25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Preserved fish, in oil, except anchovies and sardines.	657	495 <i>a</i>	30 p.c.
“ fruits in brandy or other spirits.	116	173 <i>a</i>	\$1.90 p. Imp. gall.
“ ginger.	70	161 <i>c</i>	35 p.c.
“ meats, N.E.S., in any other way than by being salted or pickled (if imported in tins the weight to include the weight of the tins).	7	104 <i>c</i>	3c. p. lb.
“ oysters, N.O.P.	658	496 <i>a</i>	25 p.c.
“ salmon, and other fish, N.O.P.	658	496 <i>a</i>	25 p.c.
Preserves , N.E.S.	85	86 <i>c</i>	5c. p. lb.
Pressed felt of all kinds, not filled or covered by or with any woven fabric.	217	479 <i>a</i>	17½ p.c.
“ feltboard, sized and hydraulic pressed and covered with paper or uncovered, for the manufacture of gun wads; when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: provided always that the said article when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs department for the guidance of the officer when accepting free entries of such material.	1214	O.C. July 9, '90.	Free.
“ glass tableware.	282	30 <i>b</i>	5c. p. doz. and 30 p.c.
“ iron or steel nails, galvanized or not.	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ iron or steel spikes, galvanized or not.	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
Presses , lithographic.	324	133 <i>c</i>	10 p.c.
“ printing, such only as are used in newspaper, book and job printing offices.	325	132 <i>c</i>	10 p.c.
Price lists , illustrated.	303	13 <i>c</i>	6c. p. lb. and 20 p.c.
Primers , for the manufacture of shot shells and cart- ridges, when such articles are imported by the manufacturers of shot shells and cart- ridges, to be used for these purposes only in their own factories, until such time as the said articles are manufactured in Canada: provided always that the said articles when imported shall be entered at the port of Montreal and at no other port; samples of such articles to be fur- nished to the collector of said port of Montreal by the Customs department for the guidance of the officer when accepting free entries of such materials.	1214	O.C., July 9, '90.	Free.
Print bronze wall paper, single, in rolls of eight yards or under, and in proportion for greater lengths.	311 <i>c</i>	118 <i>c</i>	6c. p. roll.
Printed books, N.E.S., not being foreign reprints of British copyright works nor blank account books, nor copy-books, nor books to be writ- ten or drawn upon, nor Bibles, prayer-books, psalm and hymn-books.	300	33 <i>a</i>	15 p.c.
“ commercial blank forms.	304	16 <i>c</i>	35 p.c.
“ cotton fabrics, N.E.S.	181	24 <i>b</i>	32½ p.c.
“ cream coloured, or “C. C.” ware.	277	28 <i>b</i>	35 p.c.
“ earthenware.	277	28 <i>b</i>	35 p.c.
“ felts, N.O.P. (carpets).	223	201 <i>c</i>	25 p.c.
“ matter, N.E.S.	304	16 <i>c</i>	35 p.c.
“ music, bound or in sheets.	310	41 <i>a</i>	10c. p. lb.
“ newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.	307	15 <i>c</i>	25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>P—Continued.</i>			
Printed oil cloth and oiled silk, in the piece, cut or shaped, N.O.P.	231	109c	5c. p. sq. yd. and 15 p.c.
“ paper bags or sacks of all kinds.	312	119c	35 p.c.
“ paper of a treasonable, seditious, immoral or indecent character.	1100	813a	Prohibited.
“ stoneware.	277	28b	35 p.c.
Printers' rules, brass in strips for, not finished.	335	19c	15 p.c.
Printing, calico, copper rollers for, when imported by calico printers for use in their factories, in the printing of calicoes, and for no other purpose (such rollers not being manufactured in Canada) upon the importer in each case making oath at the time of entry, in terms as follows:—I (1) the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory. I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid.	1207	O.C. Nov. 22, '87.	Free.
“ “ crude acetate of aluminium prepared from pyroligneous acid, for.	811	740a	Free.
“ “ iron liquor, solution of acetate of iron, for.	810	664a	Free.
“ machines, such only as are used in newspaper, book and job printing offices.	325	132c	10 p.c.
“ presses, such only as are used in newspaper, book and job printing offices.	325	132c	10 p.c.
“ type for.	330	449a	20 p.c.
Prints and engravings.	308	111c	20 p.c.
“ of a treasonable, seditious, immoral or indecent character.	1100	813a	Prohibited.
Prizes won in competitions (<i>Vide</i> O.C. Jan. 12, 1889).	968	252c	Free.
Produce of the fisheries, N.O.P.	665	503a	20 p.c.
Products of coal, N.E.S.	166	306a	7½c. p. Imp. gall.
“ “ lignite, N.E.S.	166	306a	7½c. p. Imp. gall.
“ “ petroleum, N.E.S.	166	306a	7½c. p. Imp. gall.
“ “ “ barrels containing (when contents are chargeable with a specific duty).	480	10c	40c. each.
“ “ shale, N.E.S.	166	306a	7½c. p. Imp. gall.
Professional books, settlers', which the settler has had in actual use for at least 6 months before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.	707	766a	Free.
Promissory notes, unsigned.	304	16c	35 p.c.
Proprietary medicines, viz.:—All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations or compositions, recommended to the			

(1) Name of importer. (2) Swear or affirm. (3) Me or the firm of _____, of which I am a member.
 (4) My or our, as the case may be.

	Departmental Number	Acts Number.	Duty.
P—Concluded.			
Proprietary—Concluded.			
public as specifics for any disease or affection, affecting the human or animal body, N.O.P.	134	357 <i>a</i>	Liquids, 50 p.c.; all others, 25 p.c.
Prunella for boots and shoes.	249	134 <i>c</i>	10 p.c.
Prunes , dried.	106	164 <i>a</i>	1c. p. lb.
Prussiate of potash, red and yellow.	144	136 <i>c</i>	10 p.c.
Public free libraries, books specially imported for the use of, not more than 2 copies of any book.	760	245 <i>c</i>	Free.
Puddled bars, iron in.	359	42 <i>b</i>	\$9 p. ton.
Pulp of Spanish and other grasses for manufacturing paper.	969	615 <i>a</i>	Free.
“ ultramarine blue in.	794	315 <i>c</i>	Free.
“ wood.	506	198 <i>c</i>	25 p.c.
Pulque (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
Pumice , ground or unground.	833	733 <i>a</i>	Free.
“ stone, ground or unground.	833	733 <i>a</i>	Free.
“ soap, weight of package to be included in weight for duty.	20	147 <i>c</i>	3c. p. lb.
Pumpings , sugar, drained in transit, imported direct without transhipment (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	1010	Sec. 2 <i>e</i>	Free.
“ sugar, drained in transit, not imported direct without transhipment (Tariff change, Dec 30, '92. <i>See</i> memo. 592 B).			Free.
Pumps , cistern.	407	243 <i>a</i>	35 p.c.
“ force.	407	243 <i>a</i>	35 p.c.
“ iron.	407	243 <i>a</i>	35 p.c.
“ pitcher spout.	407	243 <i>a</i>	35 p.c.
“ well.	407	243 <i>a</i>	35 p.c.
Pure bred domestic fowls for the improvement of stock.	712	275 <i>c</i>	Free.
Purified coal oil, N.E.S.	166	306 <i>a</i>	7½c. p. Imp. gall.
“ kerosene oil, N.E.S.	166	306 <i>a</i>	7½c. p. Imp. gall.
Purses	542	170 <i>c</i>	35 p.c.
Putty	157	359 <i>a</i>	25 p.c.
“ dry, for polishing granite.	452	257 <i>a</i>	20 p.c.
Psalm books.	301	35 <i>a</i>	5 p.c.
Pyroligneous acid, crude acetate of aluminium prepared from, for dyeing and calico printing.	811	740 <i>a</i>	Free.
“ acid, of any strength, when imported by dyers, calico printers or manufactures of acetates or colours for such use exclusively in their own factories (<i>Vide</i> O.C., July 21, 1890).	137	2 <i>c</i>	25c. p. gall. and 20 p.c.
“ acid, N.E.S., up to the strength of proof (<i>Vide</i> O.C., June 7, 1890).	136	1 <i>c</i>	15c. p. gall.
“ acid, in excess of the strength of proof.	136	1 <i>c</i>	Additional duty of 1c. per gall. for each degree of strength in excess of proof.
Pyroxylic spirit (Tariff change, June 24th, 1891. <i>See</i> memo. 516 B)	130 <i>c</i>	9 <i>e</i>	\$2.12½ p. gall.
Q			
Quails	712	275 <i>c</i>	Free.
Quarter-kegs of gun, rifle and sporting powder.	534	194 <i>a</i>	5c. p. lb.
Quarterly magazines, unbound.	763	705 <i>a</i>	Free.
Quartz , crystallized.	846	758 <i>a</i>	Free.
Quicksilver	854	735 <i>a</i>	Free.
Quills	27	360 <i>a</i>	20 p.c.
“ in their natural state or unplumed.	740	170 <i>b</i>	Free.
Quilts , bed, cotton (not including woven quilts or counterpanes)	176	21 <i>b</i>	35 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>Q—Concluded.</i>			
Quinces.	110	56c	30c. p. bush.
Quince trees of all kinds.	497	181c	2½c. each.
Quinine, sulphate of, in powder.	800	736a	Free.
<i>R</i>			
Rags, linen, cotton, jute, hemp and woollen.	751	391c	Free.
Rails, iron or steel, for railways and tramways, of any form, punched or not punched, N.E.S.	369	88b	\$6 p. ton.
“ steel, weighing not less than 25 lbs. per lineal yard, for use in railway tracks.	996	173b	Free.
“ “ crop ends of, for the manufacture of steel.	409	80c	\$2 p. ton.
Railway bars or rails of iron or steel, for railways and tramways, of any form, punched or not punched, N.E.S.	369.	88b	\$6 p. ton.
“ steel rails, weighing not less than 25 lbs. per lineal yard, for use in railway tracks.	996	173b	Free.
“ cars	483	84a	30 p.c.
“ fish-plates	370	50b	\$12 p. ton.
“ or freight carts, costing less than \$50.	481	11b	\$10 each and 20 p.c.
“ “ “ “ \$50 and less than \$100	481	11b	\$15 each and 20 p.c.
“ “ “ “ \$100 and over.	481	12b	35 p.c.
“ tracks, steel rails, weighing not less than 25 lbs. per lineal yd., for use in	996	173b	Free.
“ passenger, freight and baggage cars, property of railroad companies in United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs.	980	687a	Free.
Raisins.	105	163a	1c. p. lb. and 10 p.c.
Rakes, garden.	395	144b	5c. each and 25 p.c.
Raspberries, N.E.S. (weight of package to be included in weight for duty)	108	54c	3c. p. lb.
Raspberry bushes.	500	174c	1c. each.
“ wine, containing 26 p.c. or less of spirits, of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), 25c. per gallon, and for each degree of strength in excess of 26 p.c. of spirits as aforesaid, an additional duty of 3c. until the strength reaches 40 p.c. of proof spirits, and in addition thereto, 30 p.c. <i>ad valorem</i>	131	149c	25c. p. gall. and 3c. additional p. gall. for each degree from 26 up to 40, & 30 p.c.
Rasps	399	408a	35 p.c.
Rattan, split or otherwise manufactured.	484	77a	25 p.c.
Rattans and reeds, in their natural state.	884	302c	Free.
Raw chicory	64	93a	3c. p. lb.
“ fireproofs (pigments)	152	116c	30 p.c.
“ flaxseed oil	170	107c	1½c. p. lb.
“ hides, salted, dried or pickled.	733	648a	Free.
“ linseed oil.	170	107c	1½c. p. lb.
“ meerschäum	841	695a	Free.
“ ochres	152	116c	30 p.c.
“ ochrey earths	152	116c	30 p.c.
“ oxides.	152	116c	30 p.c.
“ pelts	734	298c	Free.
“ rennet	742	741a	Free.
“ siennas	152	116c	30 p.c.
“ silk, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way.	752	759a	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>R—Continued.</i>			
Retorts, platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid	1004	300c	Free.
Rhubarb root (medicinal)	930	304c	Free.
Ribbons of all kinds and materials	222	362a	30 p. c.
Ribs of brass, iron or steel, for parasols, sunshades and umbrellas only, when imported by manufacturers of such goods for use in their factories	990	323c	Free.
Rice	44	124b	1½c. p. lb.
“ flour	45	68a	2c. p. lb.
“ uncleaned, unhulled or paddy	43	21c	17½ p. c.
Rifle cartridges	529	74c	35 p. c.
“ powder in kegs, half-kegs, quarter-kegs and similar packages	534	194a	5c. p. lb.
Rigging of foreign built ships or other vessels applying for Canadian register	546	374a	10 p. c.
“ wire, for ships and vessels. (<i>Vide</i> O.C. July 17, 1886)	863	807a	Free.
Rinds, citron, in brine	875	257c	Free.
“ lemon “	876	286c	Free.
“ orange “	877	296c	Free.
Rings for umbrellas, parasols and sunshades only, when imported by manufacturers of such goods for use in their factories	990	323c	Free.
Rivets and burrs, brass	336	216c	35 p. c.
“ “ copper	336	216c	35 p. c.
“ iron or steel, less than ¾ inch in diameter	378	81b	1½c. p. lb. and 30 p. c.
“ “ “ N.E.S.	381	85b	1c. p. lb. and 25 p. c.
“ tubular, hoop-iron not more than ¾ inch wide, and No. 25 gauge or thinner, used for the manufacture of	975	649a	Free.
Roasted coffee, from the United States	61	112a	3c. p. lb. and 10 p. c.
“ “ and all imitations of, and substitutes for, N.E.S.	62	113a	3c. p. lb.
“ chicory, or other root or vegetable used as substitutes for coffee	65	94a	4c. p. lb.
Rockingham ware	227	28b	35 p. c.
Rod, lightning, insulators	282	30b	5c. p. doz. and 30 p. c.
Rods, copper	342	39c	10 p. c.
“ fishing	487	156a	30 p. c.
“ iron or steel, cold rolled, cold hammered or polished in addition to usual process of hot rolling or hammering	361	59b	½c. p. lb. add'l to rates imposed on said materials as produced by ordinary process.
“ rolled round wire, of brass, copper, iron or steel, under ½ inch in diameter, when imported by wire manufacturers, to be used in making wire in their factories	988	281c	Free.
“ of steel, rolled, under ½ inch in diameter or under ½ inch square, when imported by knob or lockmakers or cutlers, for use exclusively in such manufactures in their factories	989	172b	Free.
“ Swedish rolled iron nail, under ½ inch in diameter, for manufacture of horse-shoe nails	350	87b	20 p. c.
Roll, brimstone in	777	558a	Free.
“ sulphur in	778	775a	“
Rolled bar iron, N.E.S.	349	43b	\$13 p. ton.
“ iron, bars and shapes of, N.E.S.	349	43b	\$13 p. ton.
“ iron nail rods, Swedish, under ½ inch in diameter, for the manufacture of horse-shoe nails	350	87b	20 p. c.
“ iron or steel angles, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½c. p. lb. and 10 p. c.
“ “ angles, weighing not less than 25 lbs. per lineal yard	366	52b	12½ p. c.
“ “ angles, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53b	12½ p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>R—Continued.</i>			
Rolled iron and steel beams, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ beams, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p. c.
“ “ bridge plate not less than ¾ in. thick x 15 in. or more wide, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ channels, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51 <i>b</i>	½ c. p. lb. and 10 p. c.
“ “ channels, weighing not less than 25 lbs. per lineal yard, N.E.S.	366	52 <i>b</i>	12½ p. c.
“ “ channels, made by Kloman process, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ eyebar blanks, made by Kloman process, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ girders, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p. c.
“ “ girders, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ joists, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ “ joists, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p. c.
“ “ special sections weighing less than 25 lbs. per lineal yard	365	51 <i>b</i>	½ c. p. lb. and 10 p. c.
“ “ special sections, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p. c.
“ “ structural shapes, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51 <i>b</i>	½ c. p. lb. and 10 p. c.
“ “ structural shapes, weighing not less than 25 lbs. per lineal yard	366	52 <i>b</i>	12½ p. c.
“ “ structural shapes, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges	367	53 <i>b</i>	12½ p. c.
“ iron tubes, not welded, under 1½ inches in diameter, cut to lengths, for the manufacture of bedsteads, and to be used for no other purpose, when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as any of the said articles are manufactured in Canada	1215 286	O.C. July 5, '90. Free. 63 <i>c</i>	25 p. c.
“ plate glass, rough			
“ rods of steel, under ½ inch in diameter or under ½ inch square, when imported by knob or lock makers or by cutlers for use only in such manufactures in their factories	989 855	172 <i>b</i> 309 <i>c</i>	Free. “
“ silver, German silver and nickel silver			
“ round wire rods of brass, copper, iron or steel, under ½ inch in diameter, when imported by wire manufacturers to be used in making wire in their factories	988	281 <i>c</i>	“

	Depart- mental Number	Acts Number.	Duty.
<i>R—Continued.</i>			
Rollers, copper,—discs or mills for engraving, when imported by wall-paper and cotton manufacturers and calico printers for use in their own factories only	955	330c	Free.
“ *copper, to be used in calico printing, when imported by calico printers for use in their factories, in the printing of calicoes, and for no other purpose (such rollers not being manufactured in Canada) upon the importer in each case making oath at the time of entry, in terms as follows :—I, (1) , the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid.	1207	O.C. Nov. 22, '87	Free.
Roman cement shall be classified with all other cement at specific rates as provided.	445	91a	See cement.
†Roofing slate, black or blue (<i>vide</i> Memo, 406B, 11th Sept., 1890).	474	136b	80c. p. square.
Root, alkanet, crude, crushed or ground.	929	229c	Free.
“ gentian	931	633a	Free.
“ ginseng	932	634a	Free.
“ jalap.	933	669a	Free.
“ liquorice, not ground	934	284c	Free.
“ orris.	935	661a	Free.
Roots, medicinal viz.:—Aconite, calumba, ipecacuanha, rhubarb, sarsaparilla, squills, taraxacum and valerian.	930	304c	Free.
Rope, wire, of iron or steel, N.O.P.	428	77b	25 p. c.
“ crucible cast steel wire for the manufacture of, when imported by wire rope manufacturers for use in their factories only	1002	322c	Free.
Rose bushes costing 20 cents and less.	501	175c	3 c. each.
Roses, ottar or attar of.	948	297c	Free.
“ oil of.	948	297c	Free.
Rosewood, lumber and timber planks and boards of, rough sawn or split only.	941	287c	Free.
Rosin in packages of not less than 100 lbs.	937	303c	Free.

* (1) Name of importer. (2) Swear or affirm. (3) Me or the firm of , of which I am a member. (4) My or our, as the case may be.

†NOTE.—A square of slate equals 19 × 10 or 100 sq. ft., allowing for a 3-inch lap,—in other words a square is equal to 100 sq. ft. of visible slate after the same has been used on the roof.

TABLE of number of pieces to the square, allowing for 3-inch lap :—

Size.	No. of Pieces to Square.	Size.	No. of Pieces to Square.	Size.	No. of Pieces to Square.	Size.	No. of Pieces to Square.
24 × 16	85	20 × 11	154	16 × 9	247	12 × 12	267
24 × 14	98	20 × 10	170	16 × 8	277	12 × 10	320
24 × 12	115	18 × 10	192	14 × 9	290	12 × 8	400
22 × 12	126	18 × 9	213	14 × 8	327	12 × 7	458
22 × 11	137	16 × 10	222	14 × 7	374	12 × 6	534
20 × 12	141						

	Départ- mental Number	Acts Number.	Duty.
R—Continued.			
Rough blank brass cups for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges for use in their own factories.	1203	O.C. Sept. 23, '86	Free.
“ building stone, except marble from the quarry, not hammered or chiselled.	464	414a	\$1 p. ton of 13 c. ft.
“ burrstones, in blocks, not bound up or prepared for binding into millstones.	824	251c	Free.
“ canes or sticks for umbrellas, parasols and sun shades, imported by manufacturers only, for use in their factories in the manufacture of such articles.	990	323c	Free.
“ celluloid, in lumps, balls or blocks.	756	255c	Free.
“ freestone, not hammered or chiselled.	464	414a	\$1 p. ton of 13 c. ft.
“ grease, the refuse of animal fat, for the manufacture of soap only.	974	277c	Free.
“ hewn hubs, spokes, felloes and parts of wheels.	505	469a	15 p.c.
“ marble in blocks from the quarry or sawn on two sides only, and not especially shapen, containing 15 cubic feet or more.	468	97b	10 p.c.
“ marble in blocks from the quarry or sawn on two sides only, and not especially shapen, containing less than 15 cubic feet.	469	98b	15 p.c.
“ precious stones in the.	829	230c	Free.
“ rolled plate glass.	286	63c	25 p.c.
“ sandstone, not hammered or chiselled.	464	414a	\$1 p. ton of 13 c. ft.
“ sawn hickory felloes (to shape only, or rough sawn and bent to shape,), not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in the manufacture of such articles in their own factories only.	1217	O.C. July 21, '90	Free.
“ sole leather, tanned.	267	273a	10 p.c.
“ stuff and fillers (in liquid form), weight of package to be included in weight for duty.	154	115c	5 c. p. lb. and 25 p.c.
“ turned hickory spokes, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished.	941	287c	Free.
“ xylonite, in lumps, balls or blocks.	756	255c	“
“ xylolite, in lumps, balls or blocks.	756	255c	“
Round bar iron, rolled or hammered, N.E.S.	349	43c	\$13 p. ton.
“ timber, unmanufactured, N.O.P.	940	685a	Free.
“ wire rods, rolled, of brass, copper, iron or steel, under $\frac{1}{4}$ inch in diameter, when imported by wire manufacturers for use in making wire in their own factories.	988	281c	Free.
Rove for the manufacture of harvest binder twine. (See memo. 603 B.)	256	137c	10 p.c.
Rubber belting.	256	137c	5c. p. lb. & 15 p.c.
“ boots, India, with tops or uppers of cloth or of material other than rubber.	252	77c	35 p.c.
“ boots, India, N.E.S.	253	78c	25 p.c.
“ buttons.	512	24c	5c. p. gross & 20 p.c.
“ clothing, India, N.E.S.	255	225c	35 p.c.
“ and cotton fillets not more than 7 inches wide, when imported by and for the use of manufacturers of card clothing.	972	623a	Free.
“ crude.	895	305c	Free.
“ goods—duck for belting and hose, when imported by manufacturers of rubber goods for use in their factories.	966	607a	Free.
“ hard, in sheets, not further manufactured.	895	305c	Free.
“ heads for whips, when imported by whip manufacturers for use in the manufacture of whips in their own factories.	1206	O.C. July 2, '87.	Free.
“ hose.	256	137c	5c. p. lb. & 15 p.c.
“ cotton or linen hose lined with.	256	137c	5c. p. lb. & 15 p.c.
“ India, clothing made waterproof with, N.E.S.	255	225c	35 p.c.

	Depart- mental Number	Acts Number.	Duty.
R—Concluded.			
Rubber, India surfaced waterproof clothing.....	254	226c	10c. p. lb. & 25 p.c.
“ “ unmanufactured.....	894	655a	Free.
“ “ vulcanized handles, for knives and forks	257	211a	10 p.c.
“ “ other manufactures of, N.E.S.....	253	78c	25 p.c.
“ matting.....	256	137c	5c. p. lb. & 15 p.c.
“ mats.....	256	137c	5c. p. lb. & 15 p.c.
“ packing.....	256	137c	5c. p. lb. & 15 p.c.
“ recovered.....	896	739a	Free.
“ shoes, India, with tops or uppers of cloth or other material than rubber.....	252	77c	35 p.c.
“ shoes, India, N.E.S.....	253	78c	25 p.c.
“ substitute.....	896	739a	Free.
“ thread, elastic, for the manufacture of elastic webbing, when imported by the manufac- turers of elastic rubber webbing, to be used for that purpose only, in their own factor- ies, until such time as the said rubber thread is manufactured in Canada.....	1213 223	O.C., July 5, '90. 201c	Free. 25 p.c.
Rugs of all kinds, N.E.S.....	961	282c	Free.
“ jute yarn, plain, dyed or coloured, imported by manufacturers of rugs for use in their own factories.....	224	202c	30 p.c.
“ Smyrna.....	241	142c	25 p.c.
“ travelling, of all kinds, except silk.....	320	110b	35 p.c.
Ruled paper.....	335	19c	15 p.c.
Rules, printers', brass in strips for, not finished.....	323	17c	10 p.c.
Ruling machines, bookbinders'.....			
Rum, N.O.P. (Tariff change, June 24, '91. See memo. 516 B.).....	130a	9c	\$2.12½ p. gall.
“ bay, in bottles or flasks, weighing not more than 4 oz. each. (Tariff change, June 24, '91. See memo. 516 B.).....	130c	9c	50 p.c.
“ bay, in bottles, flasks or other packages, weigh- ing more than 4 oz. each. (Tariff change, June 24, '91. See memo. 516 B.).....	130e	9c	\$2.12½ p. gall. & 40 p.c.
“ shrub. (Tariff change, June 24, '91. See memo. 516 B.).....	130c	323c	\$2.12½ p. gall.
Runners, for umbrellas, parasols or sunshades, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only.....	990	323c	Free.
Rye.....	41	59a	10c. p. bush.
“ flour.....	42	66a	50c. p. brl.
S			
Sacks, paper, of all kinds, printed or not.....	312	119c	35 p.c.
Saddlers' hardware, N.E.S.....	390	81c	35 p.c.
Saddlery of all kinds.....	271	38b	35 p.c.
Sad irons, cast.....	411	63b	\$16 p. ton, but not less than 30 p.c.
Safes.....	382	75b	35 p.c.
“ doors for.....	382	75b	35 p.c.
Safflower.....	905	748a	Free.
“ extract of.....	905	748a	Free.
Saffron.....	905	748a	Free.
“ cake.....	906	749a	Free.
“ extract of.....	905	748a	Free.
Sago flour.....	45	68a	2c. p. lb.
Sails for boats and ships.....	209	364a	25 p.c.
Sail twine, when to be used for boats' and ships' sails..	208	79a	5 p.c.
Sailing vessels, foreign built, applying for Canadian register, on the hull, rigging and all appurtenances, except machinery.....	546	374a	10 p.c.
“ “ foreign built, applying for Canadian register, on the machinery and engines.....	546	374a	25 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Salad oil	172	315a	20 p.c.
Sal ammoniac.....	767	750a	Free.
“ soda.....	788	311c	Free.
Salmon, salted or pickled.....	652	489c	1c. p. lb.
“ preserved or prepared, N.O.P.....	658	496a	25 p.c.
Salt cake.....	787	310c	Free.
“ coarse (not to include salt imported from the United Kingdom or any British possession, or salt imported for the use of the sea or gulf fisheries). (Tariff change, June 24, 1891. See memo. 516B).....	457	11c	5c. p. 100 lbs.
“ fine, in bulk. (Tariff change, June 24, 1891. See memo. 516B).....	458	12c	5c. p. 100 lbs.
“ “ bags containing.....	201	20a	25 p.c.
“ in bags, barrels or other packages (the bags, barrels or other packages to bear the same duty as if imported empty). (Tariff change, June 24, 1891. See memo. 516B).....	459	13c	7½c. p. 100 lbs.
“ from the United Kingdom or any British possession or imported for use of the sea or gulf fisheries, N.O.P.....	991	747a	Free.
Salted beef, in barrels, the barrel containing the same to be free of duty.....	5	103c	2c. p. lb.
“ meats, N.E.S.....	6	102c	3c. p. lb.
“ herrings.....	651	488a	4c. p. lb.
“ salmon.....	652	489c	1c. p. lb.
“ fish, other, in barrels.....	653	490c	1c. p. lb.
“ “ foreign caught, other than in barrels or half barrels, N.E.S.....	654	491a	50c. p. 100 lbs.
“ hides, raw.....	733	648a	Free.
“ skins, undressed.....	735	761a	Free.
“ vegetables, dry, N.E.S.....	97	189c	25 p.c.
Saltpetre.....	460	367a	20 p.c.
Salts, aniline.....	803	236c	Free.
“ antimony, imported by manufacturers for use in their factories only.....	953	326c	Free.
“ German potash, for fertilizers.....	784	675a	Free.
“ of zinc.....	439	483a	5 p.c.
Salves, N.O.P., being proprietary medicines.....	134	357a	25 p.c.
Sand.....	845	752a	Free.
“ iron, for polishing granite.....	452	257a	20 p.c.
Sandalwood lumber and timber planks and boards, rough sawn or split only.....	941	287c	Free.
Sandarac gum.....	936	278c	Free.
Sandpaper.....	315	129b	30 p.c.
Sandstone, rough, not hammered or chiselled.....	464	414a	\$1 p. ton of 13 c. tt.
Sapolio and other like articles, weight of package to be included in weight for duty.....	20	147c	3c. p. lb.
Sardines, packed in oil or otherwise, in tin boxes not more than 5 x 4 x 3½ inches.....	656	493a	5c. p. box.
“ packed in oil or otherwise, in tin ½ boxes not more than 5 x 4 x 1½ inches.....	656	493a	2½c. p. ½ box.
“ packed in oil or otherwise, in tin ¼ boxes not more than 4½ x 3½ x 1½ inches.....	656	493a	2c. p. ¼ box.
“ when imported in any other form.....	656	494a	30 p.c.
Sarsaparilla root (medicinal).....	930	304c	Free.
Satchels.....	542	170c	35 p.c.
Satin, fancy articles made of.....	518	18c	35 p.c.
Satinette, fancy articles made of.....	518	18c	35 p.c.
Satins, wall-paper, not hand-made, in rolls of 8 yds. or under; greater lengths in proportion.....	311b	118c	3c. p. roll.
Satinwood, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
Sauces and catsups in bottle; each bottle holding less than ½ pint shall be dutiable as containing ½ pint, and each bottle holding more than ½ pint but not more than 1 pint shall be dutiable as containing 1 pint, and			

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Sauces—Concluded.			
each bottle holding more than 1 pint but not more than 1 quart shall be dutiable as containing 1 quart.....	89	138c	40c. p. gall. and 20 p. c.
“ and catsups in bulk	90	139c	30c. p. gall. and 20 p. c.
Sausage skins or casings, not cleaned.	726	753a	Free.
Saw-mills and parts of, portable, in any stage of manu- facture	406	69b	35 p. c.
Sawn flag-stones.....	463	29b	\$2 p. ton.
Saws of all kinds.	390	81c	35 p. c.
“ steel for, cut to shape, but not further manufac- tured	998	771a	Free.
Scales	382	75b	35 p. c.
Schiedam. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130c	9e	\$2.12½ p. gall.
Schnapps. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130c	9e	\$2.12½ p. gall.
Schlag metal leaf.....	340	73c	30 p. c.
School slates	475	135b	1c. each and 20 p. c.
Schools , pictorial illustrations of insects, &c., when imported by and for the use of.....	986	723a	Free.
“ philosophical instruments and apparatus not manufactured in Canada, when imported by and for the use of	985	722a	Free.
“ for the blind, tablets with movable figures, geographical maps, type-writers and musi- cal instruments for the use of, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.....	1208	O. C. July 6, '88.	Free.
Scientific association, books printed by any, for the pro- motion of learning and letters, issued in the course of its proceedings and supplied to its members free, not for sale or trade.	759	244c	Free.
“ societies, pictorial illustrations of insects, &c., imported by and for the use of.....	986	723a	Free.
“ “ philosophical instruments and ap- paratus not manufactured in Canada, imported by and for the use of.....	985	722a	Free.
Scrap brass, old.....	850	248c	Free.
“ copper	342	39c	10 p. c.
“ iron, cast	410	41b	\$4 p. ton.
“ “ and scrap steel, old and fit only to be remanu- factured, being part of or recovered from any vessel wrecked in Canadian waters....	976	175b	Free.
“ “ and scrap steel, wrought, being waste or refuse wrought iron or steel and fit only to be remanufactured, same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without remanufacture.....	357	211c	\$2 p. ton.
“ lead	431	266a	40c. p. 100 lbs.
Screws , commonly called wood screws, 2 inches or over in length.....	379	78b	6c. p. lb.
“ commonly called wood screws, 1 inch and less than 2 inches.....	379	78b	8c. p. lb.
“ commonly called wood screws, less than 1 inch.....	379	78b	11c. p. lb.
“ of brass, iron, steel or other metal, N.O.P. ...	380	131b	35 p. c.
Scrims , uncoloured cotton fabrics.	182	208c	25 p. c.
“ window, uncoloured cotton fabrics.	182	208c	25 p. c.
Scroll , iron, 8 inches or less wide and not thinner than No. 20 gauge.....	355	48b	\$13 p. ton.
“ iron, 8 inches or less wide and thinner than No. 20 gauge.....	356	49b	12½ p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Scutched flax fibre	210	158 <i>a</i>	1c. per lb.
Scythes	398	8 <i>a</i>	\$2.40 p. doz.
Sea-grass	924	755 <i>a</i>	Free.
Seamless bags, cotton.....	200	131 <i>a</i>	2c. p. lb. and 15 p.c.
“ drawn tubing, copper.....	342	39 <i>c</i>	10 p.c.
“ “ zinc.....	418	484 <i>a</i>	10 p.c.
Seaweed, crude or cleaned only.....	921	293 <i>c</i>	Free.
“ N.E.S.....	923	754 <i>a</i>	Free.
Second process molasses, or molasses derived from the manufacture of “molasses sugar” testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such customs officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.	1216	O.C. July 9, '90.	Free.
Sections, special, of rolled iron or steel, weighing less than 25 lbs. per lineal yard, N.E.S.....	365	51 <i>b</i>	$\frac{1}{2}$ c. p. lb. and 10 p.c.
“ special, of rolled iron or steel, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12 $\frac{1}{2}$ p.c.
Seditious books, printed papers, drawings, paintings, prints and photographs, and representations of any kind which are of a seditious character.....	1100	813 <i>a</i>	Prohibited.
Seed, annato.....	805	520 <i>a</i>	Free.
“ cake, cotton.....	946	294 <i>c</i>	Free.
“ flax.....	49	160 <i>a</i>	10c. p. bush.
“ hemlock.....	904	596 <i>a</i>	Free.
“ lac-dye.....	816	678 <i>a</i>	Free.
“ meal, cotton.....	946	294 <i>c</i>	Free.
“ oysters, imported for the purpose of being planted in Canadian waters.....	715	306 <i>c</i>	Free.
Seedling stock for grafting, viz.:—Plum, pear, peach and other fruit trees.....	943	307 <i>c</i>	Free.
Seeds, viz.:—beet.....	869	321 <i>c</i>	Free.
“ carrot.....	869	321 <i>c</i>	Free.
“ mangold.....	869	321 <i>c</i>	Free.
“ mustard.....	869	321 <i>c</i>	Free.
“ turnip.....	869	321 <i>c</i>	Free.
“ aromatic, not edible, in a crude state, not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz.:—anise.....	870	308 <i>c</i>	Free.
“ anise-star.....	870	308 <i>c</i>	Free.
“ caraway.....	870	308 <i>c</i>	Free.
“ cardamom.....	870	308 <i>c</i>	Free.
“ coriander.....	370	308 <i>c</i>	Free.
“ cumin.....	870	308 <i>c</i>	Free.
“ fennel.....	870	308 <i>c</i>	Free.
“ fenugreek.....	870	308 <i>c</i>	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Seeds, field, when in bulk or large parcels, N.O.P. . . .	48	141c	10 p.c.
“ “ when put up in small papers or parcels, N.O.P.	48	141c	25 p.c.
“ garden, when in bulk or large parcels, N.O.P. . .	48	141c	10 p.c.
“ “ when put up in small papers or parcels, N.O.P.	48	141c	25 p.c.
“ for agricultural or other purposes, when in bulk or large parcels, N.O.P.	48	141c	10 p.c.
“ for agricultural or other purposes, when put up in small papers or parcels, N.O.P.	48	141c	25 p.c.
Seines, fish (<i>Vide</i> definitions and regulations, O.C., March 6, 1874 and July 17, 1886)	864	273c	Free.
Self-binding harvesters	405	146b	35 p.c.
Selvages of Italian cloths, cashmeres and cotton cloths—cotton yarns in cops only, made from single cotton yarns finer than No. 40, for the manufacture of, when im- ported by manufacturers of Italian cloths, cashmeres and cotton cloths, for use in their factories and for these purposes only	960	264c	Free.
Semi-concert grand piano-fortes.	538	114d	\$50 each and 20 p.c.
Semi-monthly magazines, unbound.	763	705a	Free.
Senate, articles imported by and for the use of (Tariff change, October 29, 1892. <i>See</i> memo. 586 B)	702	160b	Free.
Senegal gum	936	278c	Free.
Senna, in leaves.	902	757a	Free.
Separators and parts of, in any stage of manufacture (portable)	406	69b	35 p.c.
“ cream, steel bowls for	993	176b	Free.
Sesame seed oil	173	316a	20 p.c.
Sets or parts of sets of reeds, for cabinet organs.	537	332a	25 p.c.
“ smokers', fancy cases for.	518	18c	35 p.c.
Settlers' effects, viz. :—Wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employ- ment, which the settler has had in actual use for at least six months before removal to Canada, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least one year before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establish- ment, or for sale; provided that any duti- able article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Terri- tories by intending settlers, shall be free, until otherwise ordered by the Governor in Council. (<i>Vide</i> regulations as per Order in Council of 27th May, 1880)	707	766a	Free.
Sewer pipes, glazed or unglazed.	279	50c	35 p.c.
Sewing machines	541	133b	\$3 each and 20 p. c.
“ “ domestic, settlers', in use by settler one year before removal to Canada, not to include machinery, or arti- cles imported for use in any manu- facturing establishment, or for sale; provided that any dutiable article entered as settlers' effects			

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Sewing machines— <i>Concluded.</i>			
may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada.....	707	766a	Free.
“ “ not more than \$2 in value	518	18c	35 p.c.
“ machine heads, or heads in parts.....	541	133b	\$3 each and 20 p.c.
“ silk	219	143c	25 p.c.
“ thread, cotton, in hanks, black, bleached or unbleached, three and six-cord	189	45c	12½ p.c.
“ thread, cotton, on spools.....	190	22b	25 p.c.
Shaddocks.....	878	324c	Free.
Shade plants, N.E.S.....	503	171c	20 p.c.
“ shrubs, N.E.S.....	503	171c	20 p.c.
“ trees, N.E.S.....	503	171c	20 p.c.
Shades, coloured glass, not figured, painted, enamelled or engraved.....	284	70c	20 p.c.
“ electric light.....	283	61c	30 p.c.
“ gas.....	283	61c	30 p.c.
“ lamp.....	283	61c	30 p.c.
“ imitation porcelain, not figured, painted, enamelled or engraved.....	284	70c	20 p.c.
Shale, products of, N.E.S.....	166	306a	7½c. p. Imp. gall.
“ illuminating oils, composed wholly or in part of the products of, costing over 30c. p. gall.....	165	213c	25 p.c.
Shanks, shoe, steel of No. 20 to 30 gauge, inclusive, but not thinner, for the manufacture of, when imported by manufacturers of such articles for use in their own factories.....	995	312c	Free.
Shaped horse clothing, composed wholly or in part of wool, worsted, hair of alpaca goat or like animal, made up by the tailor, seamstress or manufacturer, N.O.P.....	240	200c	10c. p. lb. and 25 p.c.
“ horse clothing, N.O.P.....	239	29c	30 p.c.
Shapes, hat and bonnet, buckram for the manufacture of.....	954	563a	Free.
“ of rolled iron, N.E.S.....	349	43b	\$13 p. ton.
“ structural, of rolled iron or steel, weighing less than 25 lbs. per lineal yard, N.E.S.....	365	51b	½c. p. lb. and 10 p.c.
“ structural, of rolled iron or steel, weighing not less than 25 lbs. per lineal yard.....	366	52b	12½ p.c.
“ structural, of rolled iron or steel, imported by bridge manufacturers for use only in the manufacture of iron and steel bridges.....	367	53b	12½ p.c.
Shawls of all kinds and materials, except silk	241	142c	25 p.c.
Sheared boiler or other plate iron, N.E.S.....	351	46b	\$13 p. ton.
“ skelp iron, N.E.S.....	351	46b	\$13 p. ton.
Sheathing, copper, not planished or coated.....	342	39c	10 p.c.
“ nails.....	375	253a	20 p.c.
“ yellow metal for.....	858	811a	Free.
Sheep and cattle, living.....	1	5c	30 p.c.
“ belting and upper leather, tanned but not dressed, waxed or glazed.....	262	94c	15 p.c.
“ belting and upper leather, dressed, waxed or glazed.....	262	94c	20 p.c.
“ for the improvement of stock (<i>Vide</i> O. C., Nov. 8, 1887).....	709	651a	Free.
Sheet glue.....	22	33b	3c. p. lb.
“ broken.....	22	33b	3c. p. lb.
“ music, printed.....	310	41a	10c. p. lb.
“ steel, crucible, 11 to 16 gauge, 2½ to 18 inches wide, when imported by manufacturers of mower and reaper knives, for the manufacture of such knives in their own factories.....	1200	O.C., Nov. 6, '85	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Sheet, wrought iron or steel, cuttings or clippings, as cut at the rolling-mills or ship-yards, fit only to be re-rolled and to be used for such purpose only	358	212c	30 p.c.
“ iron, common or black, not thinner than No. 20 gauge, N.E.S.	351	46b	\$13 p. ton.
“ iron, common or black, smoothed or polished, coated or galvanized, thinner than No. 20 gauge	353	47b	12½ p.c.
Sheetings, cotton, not stained, painted or printed	177	122a	1c. p. sq. yd. & 15 p.c.
Sheets, brass, less than 4 inches in width	335	19c	15 p.c.
“ “ not less than 4 inches wide	850	248c	Free.
“ celluloid in	756	255c	Free.
“ copper, less than 4 inches wide	343	41c	15 p.c.
“ “ not less than 4 inches wide	850	248c	Free.
“ glass, plain coloured, tinted, stained or muffled	285	62c	20 p. c.
“ hard rubber in, but not further manufactured.	895	305c	Free.
“ iron or steel, cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering	361	59b	1c. p. lb. additional to rates imposed on said materials as produced by ordinary process.
“ iron or steel, for iron or composite ships or vessels	977	663a	Free.
“ lead	430	267a	60c p. 100 lbs.
“ of phosphor bronze.	348	343a	10 p. c.
“ silver, German silver, or nickle silver in	855	309c	Free.
“ steel of all gauges and widths, N.O.P., valued at 4 cts. or less per lb.	360	56b	30 p.c., but not less than \$12 p. ton.
“ steel of all gauges and widths, N.O.P., when of a greater value than 4c. per lb.	360	57b	12½ p. c.
“ steel, not less than 11 nor over 18 wire gauge, costing not less than \$75 p. ton of 2,240 lbs., when imported by manufacturers of spades and shovels for use exclusively in such manufacture in their own factories	997	768a	Free.
“ tin	857	784a	Free.
“ xylonite in	756	255c	Free.
“ xyolite in	756	255c	Free.
“ zinc	859	812a	Free.
Shellac, gum.	936	278c	Free.
“ white, in gum or flake, for manufacturing purposes	936	278c	Free.
“ white, for manufacturing purposes	1009	800a	Free.
Shell, fancy articles made of	518	18c	35 p. c.
“ lac-dye	816	678a	Free.
“ oysters in the	663	501a	25 p. c.
Shelled almonds	117	11a	5c. p. lb.
“ oysters in bulk	659	497a	10c. p. gall.
Shells, cocoa bean, not roasted, crushed or ground	872	260c	Free.
“ copper, for the electrotypes, celluloids and stereotypes of books	328	152c	¾c. p. sq. in.
“ copper, for the electrotypes, celluloids and stereotypes of newspaper columns	329	153c	2c. p. sq. in.
“ copper, for the electrotypes, celluloids and stereotypes of almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, N.E.S.	327	151c	2c. p. sq. in.
“ paper—brass cups, being rough blanks for the manufacture of, when imported by manufacturers of paper shells for use in their own factories	1203	O.C., Sept. 23, '86	Free.
“ shot—hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness, for the manufacture of; when such article is imported by the manufacturers of shot shells, to be used for such purpose only in their own factories, until such			

	Depart- mental Number	Acts Number.	Duty
S—Continued.			
Shells—Concluded.			
time as the said article is manufactured in Canada: Provided always that the said article when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.	1214	O.C., July 9, '90.	Free.
“ shot, primers for the manufacture of; when such articles are imported by the manufacturers of shot shells, to be used for such purpose only in their own factories, until such time as the said articles are manufactured in Canada: Provided always that the said articles when imported, shall be entered at the port of Montreal and at no other port; samples of such articles to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such materials.	1214	O.C., July 9, '90.	Free.
“ tortoise and other, unmanufactured.	744	786a	Free.
Shingle bolts, cedar logs capable of being made into (exported). (Tariff change, Oct. 13, 1890. <i>See</i> memo. 412 B.)	1150	816b	Free for exportation.
“ “ of pine or cedar (exported). (Tariff change, Oct. 13, 1890. <i>See</i> memo. 412 B.)	1150	816b	Free for exportation.
Shingles.	507	373a	20 p. c.
Ship sails.	209	364a	25 p. c.
Ships built in a foreign country and applying for Canadian register, on hull, rigging and all appurtenances (except machinery).	546	374a	10 p. c.
“ built in a foreign country and applying for Canadian register, on boilers, steam engines and machinery.	546	374a	25 p. c.
“ chronometers and compasses for.	861	588a	Free.
“ iron or steel, manufactured articles of iron or steel which, at the time of their importation, are of a class or kind not manufactured in Canada, when imported for use in the building of.	978	327c	Free.
“ iron or composite, iron or steel beams, sheets, plates, angles and knees for.	977	663a	Free.
“ iron masts or parts of, for.	979	668a	Free.
“ black and bright varnish for use of.	892	795a	Free.
“ wire rigging for (<i>Vide</i> oath as per O.C., July 17, 1886).	863	807a	Free.
Shirtings , checked and striped, cotton.	178	44c	2c. p. sq. yd. and 15 p. c.
Shirts , cotton.	235	134b	\$1 p. doz. and 30 p. c.
“ knitted, N.E.S., composed wholly or in part of wool, worsted, hair of the alpaca goat or other like animals.	215	209c	10c. p. lb. and 20 p. c.
“ linen.	235	134b	\$1 p. doz. and 30 p. c.
Shoe blacking.	146	12c	30 p. c.
“ counters made from leather board.	260	272a	½c. p. pair.
“ dressing.	146	12c	30 p. c.
“ laces of any material.	196	46a	30 p. c.
“ “ —tagging metal, plain, japanned or coated, in coils, not over 1½ inches wide, when imported by manufacturers of, for use in their factories.	1005	777a	Free.
Shoemakers' ink	146	12c	30 p. c.
Shoe nails, horse.	374	82b	1½c. p. lb., but not less than 35 p. c.
“ nails, horse, Swedish rolled iron nail rods, under ½ inch in diameter for the manufacture of.	350	87b	20 p. c.
“ shanks, steel of No. 20 to 30 gauge, inclusive, but not thinner, for the manufacture of, when imported by the manufacturers of such articles for use in their own factories.	995	312c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Shoes, brass and copper wire, twisted, when imported by manufacturers of shoes, for use in their own factories.....	1001	319c	Free.
“ cotton netting for the lining of.....	249	134c	10 p.c.
“ horse.....	374	82b	1½c. p. lb., but not less than 35 p.c.
“ India rubber, with tops or uppers of cloth or other material than rubber.....	252	77c	35 p.c.
“ India rubber, N.E.S.....	253	78c	25 p.c.
“ mule.....	374	82b	1½c. p. lb., but not less than 35 p.c.
“ ox.....	374	82b	1½c. p. lb., but not less than 35 p.c.
“ prunella for.....	249	134c	10 p.c.
“ —steel and iron wire, No. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of shoes, when imported by manufacturers of such articles to be used for these purposes only in their own factories.....	1003	328c	Free.
“ woollen netting for the lining of.....	250	135c	25 p.c.
“ N.E.S.....	251	217c	25 p.c.
Shot, lead.....	432	91c	1½c. p. lb.
“ shells,—hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness, for the manufacture of, when such article is imported by the manufacturers of shot shells, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said article when imported, shall be entered at the port of Montreal and at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O. C. July 9, '90	Free.
“ shells—primers for the manufacture of, when such articles are imported by the manufacturers of shot shells, to be used for such purpose only in their own factories, until such time as the said articles are manufactured in Canada: Provided always that the said articles when imported, shall be entered at the port of Montreal and at no other port; samples of such articles to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such materials.....	1214	O. C. July 9, '90	Free.
Shovel blanks.....	397	168c	\$1 p. doz. and 25 p.c.
Shovels.....	397	168c	\$1 p. doz. and 25 p.c.
“ steel and iron cut to shape for.....	397	168c	\$1 p. doz. and 25 p.c.
“ —steel in sheets, 11 to 18 wire gauge, inclusive, costing not less than \$75 per ton of 2,240 lbs., when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories....	997	768a	Free.
Show cards, pictorial.....	303	13c	6c. p. lb. and 20 p.c.
“ cases.....	298	178a	\$2 each and 35 p.c.
Shrub, rum. (Tariff change, June 24, 1891. See memo. 516 B.).....	130c	9c	\$2.12½ p. gall.
Shrubs, fruit, N.E.S.....	503	171c	20 p.c.
“ lawn, N.E.S.....	503	171c	20 p.c.
“ ornamental, N.E.S.....	503	171c	20 p.c.
“ shade, N.E.S.....	503	171c	20 p.c.
Shuttles, persimmon and dogwood, when imported in blocks for the manufacture of.....	941	287c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Side lights.....	283	61c	30 p.c.
“ steels for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth	402	79c	5c. p. lb. and 30 p.c.
Sides and side linings for hats and caps, when import- ed by hat and cap manufacturers only, for use in their factories in the manufacture of hats and caps. (<i>See</i> memo. 593 B).....	1211	O. C. May 31, '90	Free.
Siennas, ground or unground, washed or unwashed, calcined or raw.....	152	116c	30 p.c.
Silex, or crystallized quartz.....	846	758a	Free.
Silicate of soda in crystals or in solution.....	788	311c	Free.
Silk cocoons.....	752	759a	Free.
“ thread for embroidery.....	219	143c	25 p.c.
“ fabrics, cotton yarns not coarser than No. 40, un- bleached, bleached or dyed, for use in the manu- facture of.....	959	263c	Free.
“ fancy articles made of.....	518	18c	35 p.c.
“ hatters' plush of.....	738	645a	Free.
“ in the gum.....	218	375a	15 p.c.
“ manufactures, or of which silk is the component part of chief value, N.E.S., except church vestments.....	221	377a	30 p.c.
“ nettings.....	197	87c	30 p.c.
“ oiled, in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, india-rubbered, flocked or coated, N.O.P.....	231	109c	5c. p. sq. yd. and 15 p.c.
“ plush netting used for the manufacture of gloves.....	220	378a	15 p.c.
“ raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way.....	752	759a	Free.
“ sewing.....	219	143c	25 p.c.
“ spun, not more advanced than singles; tram and thrown organzine, not coloured.....	218	375a	15 p.c.
“ twist.....	219	143c	25 p.c.
“ velvet.....	221	377a	30 p.c.
“ waste.....	752	759a	Free.
Silver bullion in blocks, bars or ingots.....	867	250c	Free.
“ coins (except United States' silver coin).....	866	593a	Free.
“ German, manufactures of, not plated.....	347	180a	25 p.c.
“ , German silver and nickel silver, rolled or in sheets.....	855	309c	Free.
“ jewellery.....	341	259a	20 p.c.
“ leaf.....	340	73c	30 p.c.
“ manufactures of.....	341	259a	20 p.c.
“ nickel, manufactures of, not plated.....	347	180a	25 p.c.
“ and mineral soaps, weight of package to be in- cluded in weight for duty.....	20	147c	3c. p. lb.
Silverware, cases for.....	517	182c	10c. each & 30 p.c.
Silvered glass.....	290	65c	30 p.c.
“ bevelled.....	291	66c	35 p.c.
Single print bronzes, wall-paper, in rolls of 8 yards and under; greater lengths in proportion.....	311c	118c	6c. p. roll.
Sisal twine for harvest binders (Tariff change, March 4, 1893. <i>See</i> memo. 603 B).....	192	184c	12½ p.c.
“ and manilla mixed, twine of, for harvest binders (Tariff change, March 4, 1893. <i>See</i> memo. 603 B).....	192	184c	12½ p.c.
Six-cord cotton sewing thread, in hanks, black, bleached or unbleached.....	189	45c	12½ p.c.
“ pronged forks, of all kinds (not tableware).....	394	145b	82 p. doz. and 20 p.c.
Sized felt board, hydraulic pressed, covered with paper or uncovered, for the manufacture of gun wads; when such article is imported by the manufac- turers of gun wads, to be used for such purpose only in their factories, until such time as the said article is manufactured in Canada: Pro- vided always that the said article, when import- ed, shall be entered at the port of Montreal and			

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Sized—Concluded.			
at no other port; samples of such article to be furnished to the collector of said port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such material.....	1214	O.C. July 9, '90.	Free.
Sizing cream.....	21	86	1c. p. lb.
“ enamel.....	21	86	1c. p. lb.
Skates	388	76b	20c. p. pr. and 30 p.c.
“ , steel valued at 2½c. per lb. and upward, for use in the manufacture of.....	999	174b	Free.
Skeletons , and parts of.....	717	234c	Free.
Skelp iron, sheared or rolled, in grooves, N.E.S.....	351	46b	\$13 p. ton.
Skin washes containing spirits, in bottles or flasks, weighing not more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130c	9e	50 p.c.
“ washes containing spirits, in bottles, flasks, or other packages, weighing more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130c	9e	\$2.12½ p. gall. & 40 p.c.
“ toilet preparations for, N.O.P. (non-alcoholic)....	164	124c	30 p.c.
Skins , fish, imported by manufacturers of glue, for use in their factories.....	1205	O.C. Dec. 13, '86	Free.
“ fur, wholly or partially dressed (<i>Vide</i> O.C. July 25, 1884).....	273	174a	15 p.c.
“ fur of all kinds, not dressed in any manner....	736	625a	Free.
“ for morocco leather, tanned but not further manufactured.....	268	93c	15 p.c.
“ all others, tanned, N.E.S.....	269	280a	20 p.c.
“ gold-beaters.....	755	635a	Free.
“ sausage, not cleaned.....	726	753a	Free.
“ undressed, dried, salted or pickled.....	735	761a	Free.
Slabs , iron in.....	359	42b	\$9 p. ton.
“ marble, sawn on not more than two sides.....	470	99b	15 p.c.
“ “ more than two sides.....	471	100b	25 p.c.
“ steel, N.O.P., valued at 4c. or less per lb.....	360	56b	30 p.c. but not less than \$8 p. ton.
“ “ “ more than 4c. p. lb.....	360	57b	12½ p.c.
Slate mantels.....	473	382a	30 p.c.
“ pencils.....	476	145c	25 p.c.
Slates , roofing, black or blue. (<i>Vide</i> memo. 406 B, 11th Sept., '90).....	474	136b	80c. p. square.*
“ school.....	475	135b	1c. each and 20 p.c.
“ writing.....	475	135b	1c. each and 20 p.c.
“ of all kinds, N.E.S.....	477	137b	1c. p. sq. ft. and 25 p.c.
“ manufactures of, N.E.S.....	477	137b	1c. p. sq. ft. and 25 p.c.
Sledges of iron or steel.....	396	167c	1c. p. lb. and 25 p.c.
Sleighs	483	84a	30 p.c.
Slides for magic lanterns.....	296	100c	25 p.c.
Smoked fish.....	655	492a	1c. p. lb.
“ or dried meats, N.E.S. (if imported in tins, the weight to include the weight of the tin).....	7	104c	3c. p. lb.
Smokers' sets, fancy cases for.....	518	18c	35 p.c.
Smoking , opium prepared for.....	103	320a	85 p. lb.
Smoothed sheet iron, thinner than No. 20 gauge....	353	47b	12½ p.c.
Smyrna carpets.....	224	202c	30 p.c.
“ mats.....	224	202c	30 p.c.
“ rugs.....	224	202c	30 p.c.
Snuff . (Tariff change, June 24, '91. <i>See</i> memo. 516 B.).....	100	6e	35c. p. lb. and 12½ p.c.
Soap , castile, mottled.....	19	146c	2c. p. lb.
“ white.....	19	146c	2c. p. lb.
“ common brown, not perfumed.....	17	384a	1½c. p. lb.
“ yellow.....	17	384a	1½c. p. lb.
“ grease, rough, the refuse of animal fat, for the manufacture of.....	974	277c	Free.

* For definition of square, *see* roofing slate.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Soap, harness.....	146	12c	30 p.c.
“ mineral (weight of package to be included in weight for duty).....	20	147c	3c. p. lb.
“ perfumed (weight of inside packages and wrappers to be included in weight for duty).....	18	386a	10c. p. lb. and 10 p.c.
“ powders (weight of package to be included in weight for duty).....	20	147c	3c. p. lb.
“ pumice (weight of package to be included in weight for duty).....	20	147c	3c. p. lb.
“ silver (weight of package to be included in weight for duty).....	20	147c	3c. p. lb.
“ toilet (weight of inside packages and wrappers to be included in weight for duty).....	18	147c	3c. p. lb.
“ white.....	19	386a	10c. p. lb. and 10 p.c.
Societies, scientific—philosophical instruments and apparatus, such as are not manufactured in Canada, when imported by and for the use of.....	985	146c	2c. p. lb.
“ scientific and literary, pictorial illustrations of insects, &c., when imported by and for the use of.....	986	722a	Free.
Socks, of cotton, wool, worsted, hair of the alpaca goat, or like animal.....	236	723a	Free.
Soda ash.....	788	138b	10c. p. lb. and 30 p.c.
“ arseniate of.....	788	311c	Free.
“ binarseniate of.....	788	311c	Free.
“ bichromate of.....	788	311c	Free.
“ caustic, in drums.....	788	311c	Free.
“ chloride of.....	788	311c	Free.
“ nitrate of.....	788	311c	Free.
“ nitrite of. (Tariff change, July 6, 1892. See memo. 563 B.).....	1013	3 Sec. 2f	Free.
“ sal.....	788	311c	Free.
“ silicate of, in crystals or in solution.....	788	311c	Free.
“ sulphate of, crude.....	787	310c	Free.
“ stannate of.....	788	311c	Free.
Sodium, sulphide of.....	788	311c	Free.
Soiling, Indian corn of the varieties known as “Southern white Dent corn” or horse-tooth ensilage corn and “Western yellow Dent corn” or horse-tooth ensilage corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> the regulations as per O.C. June 11, '90).....	958	265c	Free.
Sole leather.....	266	91b	½c. p. lb. and 15 p.c.
“ tanned, but rough or undressed.....	267	273a	10 p.c.
Solid annato.....	804	519a	Free.
Solution, silicate of soda in.....	788	311c	Free.
“ of acetate of iron for dyeing and calico printing.....	810	664a	Free.
Southdown combing wools (class 1).....	214	480a	3c. p. lb.
Southern white Dent Corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> the regulations as per O.C. June 11, '90).....	958	265c	Free.
Soy.....	91	140c	10c. p. gall.
Spade blanks.....	397	168c	\$1 p. doz. and 25 p.c.
Spades.....	397	168c	\$1 p. doz. and 25 p.c.
“ or shovels, iron or steel, cut to shape for.....	397	168c	\$1 p. doz. and 25 p.c.
“ —steel in sheets, of 11 to 18 wire gauge inclusive, costing not less than \$75 per ton of 2,240 lbs., when imported by manufacturers of spades and shovels for use exclusively in such manufacture in their own factories.....	997	768a	Free.
Spanish cedar, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>S--Continued.</i>			
Spanish grass, and pulp of, for the manufacture of paper.....	969	<i>615a</i>	Free.
Spar ornaments	518	<i>18c</i>	\$5 p.c.
Sparkling wines, in bottles of not more than a quart but more than a pint (T.C. June 24, '91. See memo. 516 B)....	132	<i>10e</i>	\$3.30 p. doz. & 30 p.c.
" " in bottles of not more than one pint but more than half pint (T.C. June 24, '91. See memo. 516 B). . .	132	<i>10e</i>	\$1.65 p. doz. & 30 p.c.
" " in bottles of half pint or less.. .	132	<i>10e</i>	82c. p. doz. & 30 p.c.
" " in bottles of more than one quart (quarts and pints in each case being old wine measure).....	132	<i>10e</i>	\$3.30 doz. + \$1.65 p. gal. over 1 qt. p. bottle and 30 p.c.
Special sections of rolled iron or steel, weighing less than 25 lbs. per lineal yard, N.E.S.	365	<i>51l</i>	$\frac{1}{2}$ c. p. lb. and 10 p.c.
" sections of rolled iron or steel, weighing not less than 25 lbs. per lineal yard.	366	<i>52l</i>	12½ p.c.
Specifics for diseases or affections, N.O.P., liquid, being proprietary medicines	134	<i>357a</i>	50 p.c.
" for diseases or affections, N.O.P., in any other form than liquids, being proprietary medicines	134	<i>357a</i>	25 p.c.
Specimens, botanical.....	887	<i>247c</i>	Free.
" entomological.....	718	<i>270c</i>	Free.
" mineralogical.....	847	<i>290c</i>	Free.
Spectacles.....	294	<i>139b</i>	30 p.c.
" parts of, unfinished	295	<i>140b</i>	25 p.c.
Spelter, in blocks and pigs.....	856	<i>772a</i>	Free.
Spermaceti oil	665	<i>503a</i>	20 p. c.
Sperm candles.....	16	<i>76a</i>	25 p. c.
Spice, ginger, unground	92	<i>388a</i>	10 p. c.
" ground.....	92	<i>388a</i>	25 p. c.
" mace.....	93	<i>389a</i>	25 p. c.
" nutmegs.....	93	<i>389a</i>	25 p. c.
Spices of all kinds, unground, except mace and nutmegs	92	<i>388a</i>	10 p. c.
" " ground.....	92	<i>388a</i>	25 p. c.
Spiegel, for the manufacture of iron or steel.....	409	<i>80c</i>	\$2 p. ton.
Spikes, composition	375	<i>253a</i>	20 p. c.
" cut, iron or steel	376	<i>86b</i>	1c. p. lb.
" iron and steel, wrought and pressed, galvanized or not.	374	<i>82b</i>	1½c. p. lb., but not less than 35 p. c.
Spirit varnishes and lacquers	155	<i>117c</i>	\$1 p. gall.
Spirits of turpentine.....	158	<i>446a</i>	10 p. c.
" paints and colours ground in.....	155	<i>117c</i>	\$1 p. gall.
Spirituuous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 p.c. under proof, but all such liquors shall be computed as of the strength of 15 p.c. under proof as follows. (Tariff change, June 24, 1891. See memo. 516 B).....	130	<i>9c</i>	
" or alcoholic, absinthe	130c	<i>9c</i>	\$2.12½ p. gall.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Spirituous or alcoholic, amyl alcohol.....	130b	9e	\$2.12½ p. gall.
“ “ “ angostura bitters, and similar alcoholic bitters or beverages.....	130c	9e	\$2.12½ p. gall.
“ “ “ anodynes, N.E.S.	130d	9e	\$2.12½ p. gall. and 30 p.c.
“ “ “ aromatic spirits of ammonia.....	130f	9e	\$2.12½ p. gall. and 30 p.c.
“ “ “ arrack.....	130c	9e	\$2.12½ p. gall.
“ “ “ bay rum, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ bay rum, in bottles, flasks or other packages, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. and 40 p.c.
“ “ “ brandy, artificial brandy, and imitations of brandy.....	130c	9e	\$2.12½ p. gall.
“ “ “ cologne waters, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ cologne waters, in bottles, flasks or other packages, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. and 40 p.c.
“ “ “ cordials, N.E.S.	130e	9e	\$2.12½ p. gall.
“ “ “ elixirs, N.E.S.	130d	9e	\$2.12½ p. gall. and 30 p.c.
“ “ “ essences, N.E.S.	130d	9e	\$2.12½ p. gall. and 30 p.c.
“ “ “ ethyl alcohol.....	130a	9e	\$2.12½ p. gall.
“ “ “ extracts, N.E.S.	130d	9e	\$2.12½ p. gall. and 30 p.c.
“ “ “ fusel-oil.....	130b	9e	\$2.12½ p. gall.
“ “ “ gin of all kinds, N.E.S.	130a	9e	\$2.12½ p. gall.
“ “ “ ginger wine, containing not more than 40 p. c. proof spirits.....	130g	9e	75c. p. gall.
“ “ “ ginger wine, containing more than 40 p. c. proof spirits..	130g	9e	\$2.12½ p. gall.
“ “ “ hair washes containing spirits, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ hair washes containing spirits, in bottles or flasks, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. and 40 p.c.
“ “ “ hydrated oxide of ethyl.....	130a	9e	\$2.12½ p. gall.
“ “ “ lavender water, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ lavender water, in bottles, flasks or other packages, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ “ “ liqueurs, N.E.S.	130e	9e	\$2.12½ p. gall.
“ “ “ liquors, N.O.P.	130a	9e	\$2.12½ p. gall.
“ “ “ lotions, N.E.S.	130d	9e	\$2.12½ p. gall. & 30 p.c.
“ “ “ medicines, N.E.S.	130d	9e	\$2.12½ p. gall. & 30 p.c.
“ “ “ mescal.....	130e	9e	\$2.12½ p. gall.
“ “ “ methyl alcohol.....	130e	9e	\$2.12½ p. gall.
“ “ “ methylated spirits.....	130e	9e	\$2.12½ p. gall.
“ “ “ nitrous ether.....	130f	9e	\$2.12½ p. gall. & 30 p.c.
“ “ “ palm spirit.....	130e	9e	\$2.12½ p. gall.
“ “ “ perfumed spirits, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ perfumed spirits, in bottles, flasks or other packages, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ “ “ perfumes, in bottles or flasks, weighing not more than 4 oz.	130e	9e	50 p. c.
“ “ “ perfumes in bottles, flasks or other packages, weighing more than 4 oz.	130e	9e	\$2.12½ p. gall. and 40 p.c.
“ “ “ potato oil or potato spirit....	130b	9e	\$2.12½ p. gall.
“ “ “ pulque.....	130e	9e	\$2.12½ p. gall.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Spirituous or alcoholic pyroxylic spirit	130c	9c	\$2.12½ p. gall.
“ “ “ rum, N.O.P.	130a	9c	\$2.12½ p. gall.
“ “ “ rum shrub	130c	9c	\$2.12½ p. gall.
“ “ “ schiedam and other schnapps.	130c	9c	\$2.12½ p. gall.
“ “ “ skin washes containing spirits, in bottles or flasks, weigh- ing not more than 4 oz.	130c	9c	50 p. c.
“ “ “ skin washes containing spirits, in bottles, flasks or other packages, weighing more than 4 oz.	130c	9c	\$2.12½ p. gall. & 40 p. c.
“ “ “ spirits of wine	130a	9c	\$2.12½ p. gall.
“ “ “ sweet spirits of nitre	130f	9c	\$2.12½ p. gall. & 30 p. c.
“ “ “ tafia bitters	130c	9c	\$2.12½ p. gall.
“ “ “ tincturés, N.E.S.	130d	9c	\$2.12½ p. gall. & 30 p. c.
“ “ “ toilet preparations containing spirits of any kind in bottles or flasks, weighing not more than 4 oz.	130c	9c	50 p. c.
“ “ “ toilet preparations containing spirits of any kind, in bottles, flasks or other packages, weighing more than 4 oz.	130c	9c	\$2.12½ p. gall. & 40 p. c.
“ “ “ tooth washes containing spi- rits, in bottles or flasks, weighing not more than 4 oz.	130c	9c	50 p. c.
“ “ “ tooth washes containing spi- rits, in bottles, flasks or other packages, weighing more than 4 oz.	130c	9c	\$2.12½ p. gall. & 40 p. c.
“ “ “ vermouth, containing not more than 40 p. c. proof spirits..	130g	9c	75c. p. gall.
“ “ “ vermouth, containing more than 40 p. c. proof spirits..	130g	9c	\$2.12½ p. gall.
“ “ “ whiskey, and all spirituou or alcoholic liquors, N.O.P. .	130a	9c	\$2.12½ p. gall.
“ “ “ wood alcohol.	130c	9c	\$2.12½ p. gall.
“ “ “ “ naphtha	130c	9c	\$2.12½ p. gall.
“ “ “ “ spirit	130c	9c	\$2.12½ p. gall.
NOTE—In all cases where the strength of any of the spirituous or alcoholic liquors cannot be cor- rectly ascertained by direct application of the hydrometer, it shall be ascertained by the dis- tillation of a sample, or in such other manner as the Controller of Customs directs.			
Split cane.	130h	9c	
“ rattan	484	77a	25 p. c.
Spokes, hickory, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished	941	287c	Free.
“ for wheels, hickory lumber sawn to shape for, but not further manufactured.	941	287c	Free.
“ rough hewn or sawn only	505	469a	15 p. c.
Sponged “C. C.” or cream coloured ware	277	28b	35 p. c.
“ earthenware	277	28b	35 p. c.
“ stoneware	277	28b	35 p. c.
Spoon clasps for corsets, whether plain, japanned, lacquered, timed or covered with paper or cloth.	402	79c	5c. p. lb. and 30 p. c.
Sprigs, cut, not exceeding 16 oz. to the 1000	377	83b	2c. p. 1000.
“ “ exceeding 16 oz. to the 1000.	377	84b	2c. p. lb.
Spring mattresses	488	176a	35 p. c.
Springs, clock, other than for tower clocks.	520	28c	10 p. c.
“ “ —steel of No. 20 to 30 gauge, inclusive, but not thinner, for the manufac- ture of, when imported by the ma- nufacturers of such articles for use in their own factories.	995	312c	Free.

	Departmental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Springs , iron or steel, for cars, of all kinds, without reference to the stage of manufacture	371	66 <i>l</i>	\$30 p. ton, but not less than 35 p. c.
“ “ “ for carriages other than railway or tramway vehicles, without reference to the stage of manufacture	372	65 <i>l</i>	1c. p. lb., and 30 p. c.
“ all other, N.E.S., without reference to the stage of manufacture	371	66 <i>l</i>	\$30 p. ton, but not less than 35 p. c.
Spruce logs, exported (Tariff change, October 13, 1890. <i>See</i> memo. 412 B)	1151	817 <i>a</i>	Free for exportation.
Spurs used in the manufacture of earthenware	992	773 <i>a</i>	Free.
Square bar iron, rolled or hammered, N.E.S.	349	43 <i>l</i>	\$13 p. ton.
“ piano-fortes, round cornered or not, not over 7 octaves	538	114 <i>l</i>	\$25 each and 20 p. c.
“ piano-fortes, all other	538	114 <i>l</i>	\$30 each and 20 p. c.
“ reeds for whips, when imported by whip manufacturers for use in the manufacture of whips in their own factories	1206	O.C. July 2, '87	Free.
Squares (carpets), N.O.P.	223	201 <i>c</i>	25 p. c.
Squills root (medicinal)	930	304 <i>c</i>	Free.
Stained glass, in sheets	285	62 <i>c</i>	20 p. c.
“ “ windows	292	64 <i>c</i>	30 p. c.
Stair pads	228	25 <i>c</i>	25 p. c.
Stamped oil cloth and oil silk, in the piece, cut or shaped, N.O.P.	231	109 <i>c</i>	5c. p. sq. yd. & 15 p.c.
“ tinware	436	163 <i>c</i>	35 p. c.
Stannate of soda	788	311 <i>c</i>	Free.
Starch , including farina, not sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	2c. p. lb.
“ including farina, when sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	4c. p. lb.
“ preparations having the qualities of, not sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	2c. p. lb.
“ preparations having the qualities of, sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	4c. p. lb.
“ corn or flour, not sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	2c. p. lb.
“ corn or flour, sweetened or flavoured, weight of package to be included in weight for duty	71	150 <i>c</i>	4c. p. lb.
Statuettes , N.E.S.	518	18 <i>c</i>	35 p. c.
Stay laces of any material	196	46 <i>a</i>	30 p. c.
Steam engines, N.E.S.	404	68 <i>l</i>	30 p.c.
“ “ portable, and parts thereof in any stage of manufacture	406	69 <i>l</i>	35 p.c.
“ “ of foreign built ships or other vessels applying for Canadian register	546	374 <i>a</i>	25 p.c.
“ vessels or ships, foreign built, applying for Canadian register, on hull, rigging or appurtenances, except machinery	546	374 <i>a</i>	10 p.c.
“ vessels or ships, foreign built, applying for Canadian register, on boilers, steam engines and machinery	546	374 <i>a</i>	25 p.c.
Stearic acid. (Tariff change July 6, 1892. <i>See</i> memo. 563 B)	13	3 <i>f</i>	3c. p. lb.
Stearine of all kinds, N.E.S. (Tariff change, July 6, 1892. <i>See</i> memo. 563 B)	13	3 <i>f</i>	3c. p. lb.
Steel and iron plate combined	352	58 <i>l</i>	30 p.c.
“ “ forgings, N.E.S.	364	55 <i>l</i>	1½c. p. lb., but not less than 35 p.c.
“ angles, for iron or composite ships or vessels	977	663 <i>a</i>	Free.
“ “ rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51 <i>l</i>	½c. p. lb. and 10 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steel angles, rolled, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12½ p.c.
“ “ rolled, for manufacture of iron and steel bridges only, when imported by bridge manufacturers.....	367	52 <i>b</i>	12½ p.c.
“ articles, wares and manufactures, composed wholly or in part of, and whether partially or wholly manufactured, N.O.P.....	429	89 <i>b</i>	30 p.c.
“ manufactured articles which, at the time of their importation, are of a class or kind not manufactured in Canada, when imported for use in the construction of iron or steel vessels or ships	978	327 <i>c</i>	Free.
“ axle bars for cars, without reference to stage of manufacture.....	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
“ “ carriages other than railway or tramway vehicles, without reference to stage of manufacture.....	372	65 <i>b</i>	1c. p. lb. and 30 p.c.
“ axle blanks for cars, without reference to stage of manufacture.....	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
“ “ carriages other than railway or tramway vehicles, without reference to stage of manufacture..	372	65 <i>b</i>	1c. p. lb. and 30 p.c.
“ axle forgings for cars, without reference to stage of manufacture.....	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
“ “ carriages other than railway or tramway vehicles, without reference to stage of manufacture.....	372	65 <i>b</i>	1c. p. lb. and 30 p.c.
“ axles and parts thereof, for cars, without reference to stage of manufacture.	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
.. “ “ for carriages other than railway or tramway vehicles, without reference to the stage of manufacture.....	372	65 <i>b</i>	1c. p. lb. and 30 p.c.
“ balances.....	382	75 <i>b</i>	35 p.c.
“ bands, N.O.P., valued at 4c. or less per lb.....	360	56 <i>b</i>	30 p.c., but not less than \$12 p. ton.
“ “ “ “ more than 4c. per lb....	360	57 <i>b</i>	12½ p.c.
“ bars “ “ “ 4c. or less per lb.....	360	56 <i>b</i>	30 p.c., but not less than \$12 p. ton.
“ “ “ “ more than 4c. per lb....	360	57 <i>b</i>	12½ p.c.
“ “ cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering.....	361	59 <i>b</i>	½c. p. lb. additional to rates imposed on said material as produced by ordinary process.
“ bars of irregular shape or section, cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering....	361	59 <i>b</i>	½c. p. lb. add'l to rates imposed on said material as produced by ordinary process.
“ bars (railway) or rails for railways and tramways, of any form, punched or not punched, N.E.S.....	369	88 <i>b</i>	\$6 p. ton.
“ beams, rolled, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12½ p. c.
“ beams, rolled, for the manufacture of iron and steel bridges only, when imported by bridge manufacturers..	367	53 <i>b</i>	12½ p. c.
“ beams for iron or composite ships or vessels....	977	663 <i>a</i>	Free.
“ “ for weighing.....	382	75 <i>b</i>	35 p. c.
“ of No. 12 to 30 gauge, inclusive, but not thinner, when imported by the manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories.....	1000	329 <i>c</i>	Free.
“ billets, N.O.P., valued at 4c. or less per lb.....	360	56 <i>b</i>	30 p.c., but not less than \$12 p. ton.
“ “ “ “ more than 4c. per lb..	360	57 <i>b</i>	12½ p. c.
“ bloom ends, for the manufacture of steel.....	409	80 <i>c</i>	\$2 p. ton.

	Departmental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steel, blooms, N.O.P., valued at 4c. or less p. lb.	360	56b	30 p.c., but not less than \$8 p. ton.
“ “ “ “ more than 4c. p. lb. . .	360	57b	12½ p. c.
“ boiler tubes, wrought.	413	70b	15 p. c.
“ bolt blanks, less than ⅜ of an inch in diameter	378	81b	1½c. p. lb. and 30 p. c.
“ “ “ N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ bolts, with or without threads, less than ⅜ of an inch in diameter.	378	81b	1½c. p. lb. and 30 p. c.
“ bolts, with or without threads, N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ bowls for cream separators.	993	176b	Free.
“ bridge plate, rolled, not less than ⅜ inch thick, nor less than 15 inches wide, when imported by bridge manufacturers for use only in the manufacture of iron and steel bridges.	367	53b	12½ p. c.
“ caps, for whip-ends, when imported by whip manufacturers for use in the manufacture of whips in their own factories	1206	O.C. July, 2, '87	Free.
“ car wheel tires, when in the rough.	868	288c	Free.
“ castings, N.E.S.	408	62	\$25 p. ton but not less than 30 p. c.
“ chains over ⅝ of an inch in diameter	373	249a	5 p. c.
“ channels, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½c. p. lb. and 10 p. c.
“ channels, rolled, weighing not less than 25 lbs. per lineal yard	366	52b	12½ p. c.
“ channels, rolled, when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.	367	53b	12½ p. c.
“ crowbars	396	167c	1c. p. lb. and 25 p. c.
“ cut to shape for shovels or spades	397	168c	\$1 p. doz. and 25 p. c.
“ eyebar blanks, made by Kroman process, when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.	367	53b	12½ p. c.
“ fencing, barbed wire.	420	232a	1½c. p. lb.
“ “ buckthorn and strip.	421	233a	1½c. p. lb.
“ for the manufacture of files, when imported by file manufacturers for use in their factories.	994	177b	Free.
“ for saws and straw cutters, cut to shape, but not further manufactured.	998	771a	Free.
“ ferro-manganese for the manufacture of.	409	80c	\$2 p. ton.
“ ferro-silicon for the manufacture of.	409	80c	\$2 p. ton.
“ forgings, N.E.S.	364	55b	1½c. p. lb., but not less than 35 p.c.
“ girders, rolled, weighing not less than 25 lbs. per lineal yard.	366	52b	12½ p. c.
“ girders, rolled, when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.	367	53b	12½ p. c.
“ hammers, weighing 3 lbs. each or over.	396	167c	1c. p. lb. and 25 p. c.
“ hinge blanks, N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ hinges, strap, N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ “ “T” N.E.S.	381	85c	1c. p. lb. and 25 p. c.
“ hob nails.	374	82b	1½c. p. lb., but not less than 35 p.c.
“ hoops, N.O.P., valued at 4c. or less per lb.	360	56b	30 p.c., but not less than \$12 p. ton.
“ “ “ “ “ more than 4c. per lb.	360	57b	12½ p. c.
“ horse shoes.	374	82b	1½c. p. lb., but not less than 35 p.c.
“ “ shoe nails	374	82b	1½c. p. lb., but not less than 35 p.c.
“ ingots, N.O.P., valued at 4c. or less per lb.	360	56b	30 p.c., but not less than \$8 p. ton.
“ “ “ “ “ more than 4c. p. lb.	360	57b	12½ p. c.
“ “ cogged, N.O.P., valued at 4c. or less p. lb.	360	56b	30 p.c., but not less than \$8 p. ton.
“ “ “ “ “ more than 4c. p. lb.	360	57b	12½ p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steel joists, rolled, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12½ p. c.
“ “ “ when imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.....	367	53 <i>b</i>	12½ p. c.
“ knees for iron or composite ships or vessels.....	977	663 <i>a</i>	Free.
“ landsides when cut to shape from rolled sheets of crucible steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than 4c. p. lb.	354	210 <i>c</i>	12½ p. c.
“ locomotive tires, when in the rough.....	868	288 <i>c</i>	Free.
“ machinery, N.E.S., composed wholly or in part of steel.....	404	68 <i>b</i>	30 p. c.
“ manufacturers of, N.O.P., composed wholly or in part of steel, whether partially or wholly manufactured.....	429	89 <i>b</i>	30 p. c.
“ mattocks.....	396	167 <i>c</i>	1c p. lb. and 25 p. c.
“ —metal produced from iron and its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation or converted, cast or made from iron or its ore by the crucible, Bessemer, pneumatic, Thomas-Gilchrist-basic, Siemens-Martin or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure, which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel.....	362	60 <i>b</i>	
“ mould boards, cut to shape from rolled sheets of crucible steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than 4c. p. lb.	354	210 <i>c</i>	12½ p.c.
“ mule shoes.....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ nail plate, 16 gauge and thicker.....	351	46 <i>b</i>	\$13 p. ton.
“ nails, cut.....	376	86 <i>b</i>	1c. p. lb.
“ “ hob.....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ “ horse-shoe.....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ “ wire.....	374	82 <i>b</i>	1½c. p. lb. but not less than 35 p. c.
“ “ wrought and pressed, galvanized or not....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ “ wrought, all other, N.E.S....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ needles, cylinder.....	400	405 <i>a</i>	30 p. c.
“ “ hand frame.....	400	405 <i>a</i>	30 p. c.
“ “ latch.....	405	405 <i>a</i>	30 p. c.
“ not specially enumerated or provided for.....	372	58 <i>b</i>	30 p. c.
“ nut blanks, less than ¾ of an inch in diameter....	378	81 <i>b</i>	1½c. p. lb. and 30 p. c.
“ “ N.E.S.....	381	85 <i>c</i>	1c. p. lb. and 25 p. c.
“ nuts, wrought, N.E.S.....	381	85 <i>c</i>	1c. p. lb. and 25 p. c.
“ of No. 20 gauge or thinner, but not thinner than 30 gauge, to be used in making corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their own factories.....	995	312 <i>c</i>	Free.
“ ox-shoes.....	374	82 <i>b</i>	1½c. p. lb., but not less than 35 p.c.
“ picks.....	396	167 <i>c</i>	1c. p. lb. and 25 p.c.
“ plate (wrought) cuttings or clippings, as cut at the rolling mills or ship-yards, fit only to be re-rolled and to be used for such purpose only.....	358	212 <i>c</i>	30 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steel plates, not less than 30 inches wide, nor less than $\frac{1}{4}$ inch thick	353	47 <i>b</i>	12 $\frac{1}{2}$ p.c.
“ plates for iron or composite ships or vessels.....	977	663 <i>a</i>	Free.
“ plough plates when cut to shape from rolled sheets of crucible steel, not moulded, punched, polished or otherwise manufactured, and being of a greater value than 4c. p. lb	354	210 <i>c</i>	12 $\frac{1}{2}$ p.c.
“ rails weighing not less than 25 lbs. per lineal yard, for use in railway tracks.....	996	173 <i>b</i>	Free.
“ rails, crop ends of, for the manufacture of steel ..	409	80 <i>c</i>	\$2 p. ton.
“ railway rails or bars for railways and tramways, of any form, punched or not punched, N.E.S. ..	369	88 <i>b</i>	\$6 p. ton.
“ ribs, for umbrellas, parasols and sunshades, when imported by manufacturers of such articles for use in their factories in the manufacture of umbrellas, parasols and sunshades only.....	990	323 <i>c</i>	Free.
“ rivets, less than $\frac{3}{8}$ of an inch in diameter	378	81 <i>b</i>	1 $\frac{1}{2}$ c. p. lb. and 30 p.c.
“ “ N.E.S.....	381	85 <i>c</i>	1c. p. lb. and 25 p.c.
“ rods, cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering.....	361	59 <i>b</i>	1c. p. lb. add'l to rates imposed on said material as produced by ordinary process.
“ rods, rolled round wire, under $\frac{1}{2}$ inch in diameter, when imported by wire manufacturers to be used in making wire in their factories.....	988	281 <i>c</i>	Free.
“ rods, rolled, under $\frac{1}{2}$ inch in diameter or under $\frac{1}{2}$ inch square, when imported by knob or lock manufacturers or cutlers for use exclusively in such manufactures in their own factories	989	172 <i>b</i>	Free.
“ scrap, wrought, being waste or refuse wrought steel and fit only to be remanufactured, having been in actual use, not to include cuttings or clippings which can be used as steel without remanufacture	357	211 <i>c</i>	\$2 p. ton.
“ scrap, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in Canadian waters.....	976	175 <i>b</i>	Free.
“ screws, commonly called wood screws, 2 inches and over in length.....	379	78 <i>b</i>	6c. p. lb.
“ screws, commonly called wood screws, 1 inch and less than 2 inches	379	78 <i>b</i>	8c. p. lb.
“ screws, commonly called wood screws, less than 1 inch.	379	78 <i>b</i>	11c. p. lb.
“ screws, N.O.P.	380	131 <i>b</i>	35 p.c.
“ sheet, crucible, 11 to 16 gauge, 2 $\frac{1}{2}$ to 18 inches wide, for the manufacture of reaper and mower knives only in their own factories, when imported by manufacturers of such articles.....	1200	O. C. Nov. 6, '85.	Free.
“ sheet (wrought) cuttings or clippings, as cut at the rolling-mills or ship-yards, fit only to be re-rolled and to be used for such purpose only.....	358	212 <i>c</i>	30 p.c.
“ sheets for iron or composite ships or vessels.....	977	663 <i>a</i>	Free.
“ “ 11 to 18 wire gauge, inclusive, costing not less than \$75 p. ton of 2,240 lbs., when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories.....	997	768 <i>a</i>	Free.
“ “ N.O.P., valued at 4c. or less p. lb.....	360	56 <i>b</i>	30 p.c., but not less than \$12 p. ton.
“ “ “ “ more than 4c. p. lb..	360	57 <i>b</i>	12 $\frac{1}{2}$ p.c.
“ shoes, horse, mule and ox.....	374	82 <i>b</i>	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p.c.
“ slabs, N.O.P., valued at 4c. or less p. lb.	360	57 <i>b</i>	30 p.c., but not less than \$8 p. ton.
“ “ “ “ more than 4c. p. lb..	360	57 <i>b</i>	12 $\frac{1}{2}$ p.c.
“ sledges	396	167 <i>c</i>	1c. p. lb. and 25 p.c.
“ special sections, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51 <i>b</i>	$\frac{1}{2}$ c. p. lb. and 10 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steel special sections, rolled, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12½ p.c.
“ speigel for the manufacture of.....	409	80 <i>c</i>	\$2 p. ton.
“ spikes, cut.....	376	86 <i>b</i>	1 <i>c</i> . p. lb.
“ spikes, wrought and pressed, galvanized or not.....	374	82 <i>b</i>	1½ <i>c</i> . p. lb., but not less than 35 p.c.
“ springs, car, of all kinds, without reference to stage of manufacture.....	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
“ “ for carriages other than railway or tramway vehicles, without reference to stage of manufacture.....	372	65 <i>b</i>	1 <i>c</i> . p. lb. and 30 p.c.
“ “ N.E.S., without reference to stage of manufacture.....	371	66 <i>b</i>	\$30 p. ton, but not less than 35 p.c.
“ strip, when imported into Canada by manufacturers of buckthorns and plain strip fencing, upon the importer in each case making oath in terms as the follows:—“I, _____, the undersigned importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid.”.....	1202	O.C. July 17, '86	Free.
“ strips, N.O.P., valued at 4 <i>c</i> . or less per lb.....	360	56 <i>b</i>	30 p.c., but not less than \$12 p. ton.
“ “ more than 4 <i>c</i> . per lb....	360	57 <i>b</i>	12½ p.c.
“ strips, cold rolled, cold hammered or polished in addition to the usual process of hot rolling or hammering.....	361	59 <i>b</i>	½ <i>c</i> . p. lb. additional to rates imposed on said material as produced by ordinary process.
“ structural shapes, rolled, weighing less than 25 lbs. per lineal yard, N.E.S.....	365	51 <i>b</i>	½ <i>c</i> . p. lb. and 10 p.c.
“ structural shapes, rolled, weighing not less than 25 lbs. per lineal yard.....	366	52 <i>b</i>	12½ p.c.
“ structural shapes, rolled, imported by bridge manufacturers for use in the manufacture of iron and steel bridges only.....	367	53 <i>b</i>	12½ p.c.
“ track tools.....	396	167 <i>c</i>	1 <i>c</i> . p. lb. and 25 p.c.
“ tubes (wrought), boiler.....	413	70 <i>b</i>	15 p.c.
“ “ rolled, not welded, nor more than 1½ ins. in diameter.....	415	71 <i>b</i>	15 p.c.
“ valued at 2½ <i>c</i> . per lb. and upwards, for use in the manufacture of skates.....	999	174 <i>b</i>	Free.
“ washers, wrought, N.E.S.....	381	83 <i>c</i>	1 <i>c</i> . p. lb. and 25 p.c.
“ wedges.....	396	167 <i>c</i>	1 <i>c</i> . p. lb. and 25 p.c.
“ weighing beams.....	382	75 <i>b</i>	35 p.c.
“ wire, crucible cast, for the manufacture of wire rope, pianos, card clothing and needles only, when imported by manufacturers of such articles for use in their factories.....	1002	322 <i>c</i>	Free.
“ wire, 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.....	1003	328 <i>c</i>	Free.
“ wire, barbed, for fencing.....	420	232 <i>a</i>	1½ <i>c</i> . p. lb.
“ wire nails.....	374	82 <i>b</i>	1½ <i>c</i> . p. lb., but not less than 35 p.c.
“ wire rope, N.O.P.....	428	77 <i>b</i>	25 p.c.
“ wire, flat, No. 16 gauge or thinner, to be used in the manufacture of crinoline and corset wire, when imported by the manufacturers of such articles for use in their own factories.....	995	312 <i>c</i>	Free.

	Departmental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Steels, side, for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth.....	402	79c	5c. p. lb. and 30 p.c.
“ other, for corsets, whether plain, japanned, lacquered, tinned or covered with paper or cloth.....	402	79c	5c. p. lb. and 30 p.c.
Stereotypes for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, N.E.S., and matrices or copper shells of the same.....	327	151c	2c. p. sq. in.
“ of books and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	328	152c	3c. p. sq. in.
“ of newspaper columns and bases for the same, composed wholly or partly of metal or celluloid.....	329	153c	3c. p. sq. in.
“ of newspaper columns, matrices and copper shells of.....	392	153c	2c. p. sq. in.
Sterling half-penny equivalent to one cent and larger sums in sterling money shall be computed at the same ratio, referring to Dept. No. 216.....	216	158b	
Stick lac-dye.....	816	678a	Free.
Sticks, parasol, bamboo reeds cut in lengths for, not further manufactured.....	883	534a	Free.
“ parasol, in the rough or not further manufactured than cut to lengths suitable for parasol sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of parasols only.....	990	323c	Free.
“ N.E.S.....	246	187c	20 p.c.
“ sunshade, bamboo reeds cut in lengths for, not further manufactured.....	883	534a	Free.
“ in the rough or not further manufactured than cut into lengths suitable for sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of sunshades only.....	990	323c	Free.
“ N.E.S.....	246	187c	20 p.c.
“ umbrella, bamboo reeds cut in lengths for, not further manufactured.....	883	534a	Free.
“ in the rough or not further manufactured than cut into lengths suitable for umbrella sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas only.....	990	323c	Free.
“ N.E.S.....	246	187c	20 p.c.
“ walking, bamboo reeds cut in lengths for, not further manufactured.....	883	534a	Free.
“ of all kinds, N.E.S.....	509	192c	25 p.c.
Stilts used in the manufacture of earthenware.....	992	773a	Free.
Stock, florists', viz.:—Azaleas, cacti, orchids, palms and flower bulbs of all kinds.....	942	333c	Free.
“ seedling, for grafting, viz.:—Peach, pear, plum and other fruit trees.....	943	307c	Free.
“ live, settlers', in use by the settler for at least one year before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought			

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Stock—Concluded.			
with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-west Territories by intending settlers, shall be free, until otherwise ordered by the Governor in Council. (<i>Vide</i> regulations as per Order in Council of May 27, 1880.)	707	766a	Free.
—cattle, horses, sheep and swine for the improvement of. (<i>Vide</i> regulations as per O. C., Nov. 8, '87)	709	651a	Free.
“ —pure-bred domestic fowls for the improvement of	712	275c	Free.
Stockings of cotton, wool, worsted, hair of the alpaca goat or like animals.	236	138b	10c. p. lb. & 30 p.c.
Stone , building, rough, except marble from the quarry, not hammered or chiselled	464	414a	\$1 p. ton of 13 cub. ft.
“ “ dressed, except marble	465	223c	30 p.c.
“ cement	446	154c	\$1 p. ton of 13 cub. ft.
“ chalk, ground or unground	825	256c	Free.
“ china or Cornwall, ground or unground	825	256c	Free.
“ cliff, ground or unground	825	256c	Free.
“ felspar “ “	825	256c	Free.
“ flint, ground	826	626a	Free.
“ free, rough, not hammered or chiselled	464	414a	\$1 p. ton of 13 cub. ft.
“ “ dressed	465	223c	30 p.c.
“ granite, dressed	465	223c	30 p.c.
“ grindstones, not mounted, and not less than 12 inches in diameter	466	224c	\$2 p. ton.
“ water lime	446	154c	\$1 p. ton of 13 cub. ft.
“ manufactures of, N.E.S.	465	223c	30 p.c.
“ pumice, ground or unground	833	733a	Free.
“ sandstone, rough, not hammered or chiselled	464	414a	\$1 p. ton of 13 c. ft.
Stones , burr, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones	824	251c	Free.
“ curling (so-called), of any material	462	155c	25 p.c.
“ flag, sawn or otherwise dressed	463	29b	\$2 p. ton.
“ lithographic, not engraved	467	284a	20 p.c.
“ precious, in the rough	829	230c	Free.
“ “ N.E.S., polished but not set or otherwise manufactured	478	4c	10 p.c.
“ “ imitations of, polished but not set or otherwise manufactured	478	4c	10 p.c.
Stoneware , viz.:—Demijohns or jugs, churns and crocks	276	27b	3c. p. gall. of capacity.
“ brown, coloured, decorated, printed or sponged	277	28b	35 p.c.
“ ironstone or white granite	277	28b	35 p.c.
Stores , military, imported by and for the use of the Army and Navy	701	161b	Free.
“ “ for the use of the Canadian Militia (O.C. Nov. 8, 1887, and May 11, 1888)	702	160b	Free.
Stove plates and irons, cast	411	63b	\$16 p. ton, but not less than 30 p.c.
Strap hinges, iron or steel, N.E.S.	381	85c	1c. p. lb. and 25 p.c.
Strawberries , wild	878	324c	Free.
“ N.E.S., weight of package to be included in weight for duty	108	54c	3c. p. lb.
Strawberry wine, containing 26 p.c. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a			

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Strawberry — <i>Concluded.</i> gallon), 25c. per gallon, and for each degree of strength in excess of 26 p.c. of spirits as aforesaid, an additional duty of 3c. until the strength reaches 40 p.c. of proof spirits; and in addition thereto, 30 p.c. <i>ad valorem</i>	131	149c	25c. p. gall. and 3 c. p. gall. additional from 26 up to 40 deg., and 30 p.c.
Straw boards, in sheets or rolls, plain or tarred.....	314	418a	40c. p. 100 lbs.
“ cutters, steel for, cut to shape, but not further manufactured.	998	771a	Free.
“ plaits	739	729a	Free.
Strings , catgut, for musical instruments.	723	574a	Free.
Strip fencing of iron or steel	421	233a	1½c. p. lb.
“ steel, when imported into Canada by manufactur- ers of buckthorns and plain strip fencing, upon the importer in each case making oath in terms as the follows :—“ I, , the undersigned importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buck- thorn and plain strip fencing, and that no por- tion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid.”.....	1202	O.C. July 17, '86	Free.
“ waste, tin (Tariff change, July 6, 1892. <i>See</i> memo. 563 B.).....	1012	2 Sec. 2f.	Free.
Striped lawns, uncoloured cotton fabrics.....	182	208c	25 p.c.
“ shirting, cotton.....	178	44c	2 c. p. sq. yd. and 15 p.c.
“ winceys, cotton, over 25 inches wide.....	184	464a	2 c. p. sq. yd. and 15 p.c.
“ zephyrs, cotton, dyed or coloured.....	178	44c	2 c. p. sq. yd. and 15 p.c.
Strips , brass, for printers' rules, not finished.....	335	19c	15 p.c.
“ “ less than 4 inches wide.....	335	19c	15 p.c.
“ copper, less than 4 inches wide.....	343	41c	15 p.c.
“ horn, to be used in making corsets.....	730	650a	Free.
“ steel, N.O.P., valued at 4c. or less per lb.....	360	56b	30 p.c., but not less than 812 p. ton.
“ “ “ “ more than 4c. per lb..	360	57b	12½ p.c.
“ “ or iron, cold rolled, cold hammered or polished in addition to the usual pro- cess of hot rolling or hammering.....	361	59b	½c. p. lb. additional to rates imposed on said material as produced by ordinary process.
Structural iron work.....	368	54b	1½c. p. lb., but not less than 35 p.c.
“ shapes, rolled, iron or steel, weighing less than 25 lbs. per lineal yard, N.E.S.	365	51b	½c. p. lb. and 10 p.c.
“ shapes, rolled, iron or steel, weighing not less than 25 lbs. per lineal yard.....	366	52b	12½ p.c.
“ shapes, rolled, iron or steel, when im- ported by bridge manufacturers for use in the manufacture of iron and steel bridges only.....	367	53b	12½ p.c.
Stuff , rough, and fillers (in liquid form), weight of package to be included in weight for duty....	154	115c	5c. p. lb. and 25 p.c.
Sub-acetate of copper, dry.....	795	798a	Free.
Subjects , British, dying abroad but domiciled in Canada, personal and household effects of, not merchandise.....	704	525a	Free.
Substitute for coffee, roasted or ground, N.E.S.	62	113a	3c. p. lb.
“ “ coffee, chicory or other root or vegeta- ble used as, kiln dried, roasted or ground.....	65	94a	4c. p. lb.

	Depart- mental Number	Acts Number.	Duty.
<i>S—Continued.</i>			
Substitute for extract of coffee, all kinds.....	63	33c	5c. p. lb.
“ rubber.....	896	739a	Free.
Sugar candy, brown or white.....	79	160c	1½c. p. lb. and 35 p.c.
“ beet root, not above 14 Dutch standard, im- ported direct (Tariff change, June 24, 1891. See memo. 516 B.).....	1010	Sec. 2e	Free.
“ “ not above 14 Dutch standard, not imported direct (T. C., Dec. 30, 1892. See memo. 592 B.).....			Free.
“ cane, not above 14 Dutch standard, imported direct (T. C., June 24, 1891. See memo. 516 B.).....	1010	Sec. 2e	Free.
“ “ not above 14 Dutch standard, not im- ported direct (T. C., Dec. 30, 1892. See memo. 592 B.).....			Free.
“ drainings or pumpings drained in transit, im- ported direct (T. C., June 24, 1891. See memo. 516 B.).....	1010	Sec. 2e	Free.
“ drainings or pumpings drained in transit, not imported direct (T. C., Dec. 30, 1892. See memo. 592 B.).....			Free.
“ sweepings, imported direct (T. C., June 24, 1891. See memo. 516 B.).....	1010	Sec. 2e	Free.
“ “ not imported direct (T. C., Dec. 30, 1892. See memo. 592 B.).....			Free.
“ above 14 Dutch standard (T. C., June 24, 1891. See memo. 516 B.).....	75	3c	10c. p. lb.
“ refined, of all kinds, grades or standards (T. C., June 24, 1891. See memo. 516 B.).....	75	3c	10c. p. lb.
“ syrups derived from refined sugars (T. C., June 24, 1891. See memo. 516 B.).....	75	3c	10c. p. lb.
“ grape (T. C., June 24, 1891. See memo. 516 B.)	78	4c	1½c. p. lb.
“ Sugar, molasses, molasses derived from the manu- facture of, or second process molasses, testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall in addi- tion to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, where- by such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a customs officer at the expense of the importer, and under such further regula- tions as may from time to time be considered necessary in the interest and protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such customs officer the entry shall be held to be incomplete and the molasses sub- ject to the usual rate of duty as when imported for any other purpose.....	1216	O.C. July 9, '90.	Free.
Sulky ploughs.....	405	146b	35 p.c.
Sulphate of alumina.....	770	233c	Free.
“ ammonia.....	766	511a	Free.
“ copper (blue vitriol).....	793	313c	Free.
“ iron (copperas).....	793	313c	Free.
“ lin.e.....	831	642a	Free.
“ quinine, in powder.....	800	736a	Free.
“ soda, crude.....	787	310c	Free.
“ zinc.....	439	483a	5 p.c.
Sulphide of sodium.....	788	311c	Free.
Sulphur, in roll or flour.....	778	775a	Free.
Sulphuric acid.....	139	1a	½c. p. lb.
“ “ and nitric acid combined.....	140	4a	25 p.c.

	Depart- mental Number	Acts Number.	Duty.
S—Continued.			
Sulphuric acid—platinum wire; and retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of.....	1004	300c	Free.
“ ether.....	135	214c	5c. p. lb.
Sumac, crushed or ground, and extract of, for dyeing or tanning purposes.....	918	325c	Free.
Sunshades.....	245	186c	35 p.c.
“ ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only.....	990	323c	Free.
Sunshade sticks, bamboo reeds cut in lengths for, but not further manufactured.....	883	534a	Free.
“ sticks, in the rough or not further manufactured than cut into suitable lengths for, imported by the manufacturers of sunshades for use in their factories in the manufacture of said articles.....	990	323c	Free.
“ sticks or handles, N.E.S.....	246	187c	20 p.c.
Supplemental editions of newspapers or parts thereof, partly printed, intended to be completed and published in Canada.....	307	15c	25 p.c.
Surfaced India rubber waterproof clothing.....	254	226c	10c. p. lb. and 25 p.c.
Surgical belts.....	248	11c	25 p.c.
“ instruments of all kinds.....	401	83c	20 p.c.
“ trusses.....	248	11c	25 p.c.
Suspenders or braces and parts thereof.....	247	20c	35 p.c.
Suspensory bandages of all kinds.....	248	11c	25 p.c.
Swedish rolled iron nail rods, under $\frac{1}{2}$ inch in diameter, for the manufacture of horse-shoe nails.....	350	87b	20 p.c.
Sweetened biscuits of all kinds.....	70	161c	35 p.c.
“ coconut, desiccated.....	121	108a	8c. p. lb.
“ gums.....	79	160c	1 $\frac{1}{2}$ c. p. lb. and 35 p.c.
“ lime juice, N.O.P.....	128	221c	40c. p. gall.
Sweet potatoes.....	97	189c	25 p.c.
“ spirits of nitre (Tariff change, June 24, 1891. See memo. 516 B.).....	130f	9e	\$2.12 $\frac{1}{2}$ p. gall. & 30 p.c.
Swine for the improvement of stock (<i>vide</i> regulations as per O.C. Nov. 8, '87).....	709	651a	Free.
Swiss muslins, being uncoloured cotton fabrics.....	182	298c	25 p.c.
Sycamore, lumber and timber planks and boards of, rough sawn or split only.....	941	287c	Free.
Syrup, corn (Tariff change, June 24, 1891. See memo. 516 B.).....	78	4c	1 $\frac{1}{2}$ c. p. lb.
“ glucose (Tariff change, June 24, 1891. See memo. 516 B.).....	78	4c	1 $\frac{1}{2}$ c. p. lb.
“ of any kind containing any admixture of glucose or grape sugar, glucose syrup and corn syrup (Tariff change, June 24, 1891. See memo. 516 B.).....	78	4c	1 $\frac{1}{2}$ c. p. lb.
“ N.O.P., testing between 40 and 56 degrees, the package (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. See memo. 592 B.).....	81a	2f	1 $\frac{1}{2}$ c. p. gall.
“ N.O.P., testing less than 40 degrees, the package (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. See memo. 592 B.).....	81b	2f	1 $\frac{1}{2}$ c. p. gall. & 1c. additional p. gall. for each degree or fraction under 40.

	Depart- mental Number	Acts Number.	Duty.
S—Concluded.			
Syrups, fruit, N.O.P.	128	221c	40c. p. gall.
“ medicinal, N.O.P., being proprietary medi- cines.	134	357a	50 p.c.
“ sugar, made from refined sugar (Tariff change, June 24, 1891. See memo. 516 B.).....	75	3e	$\frac{8}{10}$ c. p. lb.
T			
Tables, bagatelle, with cues and balls.	524	19a	35 p. c.
“ billiard, without pockets, $4\frac{1}{2}$ ft. x 9 ft., or under	525	25a	\$22.50 each and 15 p. c.
“ “ “ over $4\frac{1}{2}$ ft. x 9 ft. . .	525	26a	\$25 each and 15 p. c.
“ “ with pockets, $5\frac{1}{2}$ ft. x 11 ft., or under.	525	27a	\$35 each and 15 p. c.
“ “ “ “ over $5\frac{1}{2}$ ft. x 11 ft.	525	28a	\$40 each and 15 p. c.
“ “ in each case to include 12 cues, and one set of four balls, with markers, cloths and cases, but no pool balls. . .	525	29a	
Tablets with movable figures, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above par- ticulars to be verified by special affidavit on each entry when presented	1208	O.C. July 6, '88.	Free.
Tableware, glass, crystal and decorated, made ex- pressly for mounting with silver- plated trimmings, when imported by manufacturers of plated ware.	280	59e	20 p. c.
“ “ moulded, cut or pressed	282	30b	5c. p. doz. and 30 p. c.
Tacks, cut, not exceeding 16 ounces to the 1,000 . . .	377	83b	2c. p. 1,000.
“ “ exceeding 16 ounces to the 1,000	377	84b	2c. p. lb.
Tafia bitters. (Tariff change, June 24, 1891. See memo. 516B.).....	130c	9e	\$2.12 $\frac{1}{2}$ p. gall.
Tagging metal, plain, japanned or coated, in coils, not over $1\frac{1}{2}$ inches wide, when imported by ma- nufacturers of shoe and corset laces for use in their factories.	1005	777a	Free.
Tailors' fashion plates	303	13c	6c. p. lb. and 20 p. c.
“ irons, cast.	411	63b	\$16 p. ton, but not less than 30 p. c.
Tails, undressed.	741	776a	Free.
Tallow.	12	433a	1c. p. lb.
“ candles.	14	74a	2c. p. lb.
Tampico	925	272c	Free.
Tank bottoms, N.O.P., imported direct without trans- shipment. (Tariff change, June 24, 1891. See memo. 516 B.).....	1010	Sec. 2e	Free.
“ “ N.O.P., not imported direct without transshipment. (Tariff change, Decem- ber 30, 1892. See memo 592 B.).....			Free.
“ “ testing between 40 and 56 degrees, the package (when of wood) in which im- ported to be exempt from duty. (Ta- riff change, December 30, 1892. See memo. 592 B.)	81a	2f	1 $\frac{1}{2}$ c. p. gall.
“ “ testing less than 40 degrees, the pack- age (when of wood) in which imported to be exempt from duty. (Tariff change, December 30, 1892. See memo. 592 B.).....	81b	2f	1 $\frac{1}{2}$ c. p. gall. and 1c. ad- ditional p. degree or fraction less than 40 degrees.
“ washings, testing between 40 and 56 degrees, the package (when of wood) in which im- ported to be exempt from duty. (Tariff change, December 30, 1892. See memo. 592 B.).....	81a	2f	1 $\frac{1}{2}$ c. p. gall.

	Depart- mental Number	Acts Number.	Duty.
<i>T—Continued.</i>			
Tank washings, testing less than 40 degrees, the pack- age (when of wood) in which imported to be exempt from duty. (Tariff change, December 30, 1892. <i>See</i> memo. 592 B.).....	81 <i>b</i>	2 <i>f</i>	1½c. p. gall. and 1c. ad- ditional p. degree or fraction less than 40 degrees.
Tanned glove leathers, coloured or uncoloured, im- ported by glove manufacturers for use in their factories in the manufacture of gloves (Tariff change, July 6, 1892. <i>See</i> memo. 563 B), viz.:—			
antelope.....	264	4 <i>f</i>	10 p. c.
buck.....	264	4 <i>f</i>	10 p. c.
deer.....	264	4 <i>f</i>	10 p. c.
kid.....	264	4 <i>f</i>	10 p. c.
lamb.....	264	4 <i>f</i>	10 p. c.
water-hog.....	264	4 <i>f</i>	10 p. c.
Tanned leather, for belting and uppers, not dressed, waxed or glazed, including calf, kid, lamb and sheep.....	262	94 <i>c</i>	15 p.c.
“ leather, for belting and uppers, including calf, kid, lamb and sheep, if dressed, waxed or glazed.....	262	94 <i>c</i>	20 p.c.
“ leather, all other, N.E.S.....	269	280 <i>a</i>	20 p.c.
“ skins for morocco leather, but not further manufactured.....	268	93 <i>c</i>	15 p.c.
“ skins, all other, N.E.S.....	269	280 <i>a</i>	20 p.c.
“ sole leather, but rough or undressed.....	267	273 <i>a</i>	10 p.c.
Tanners' bark	917	779 <i>a</i>	Free.
Tannic acid , imported by manufacturers for use in their factories only.....	953	326 <i>c</i>	Free.
Tanning articles in a crude state, used in dyeing or tanning, N.E.S.....	809	609 <i>a</i>	Free.
“ purposes, crushed and ground camwood and sumac, and extracts thereof for.....	918	325 <i>c</i>	Free.
Tapestry carpets.....	223	201 <i>c</i>	25 p.c.
Taraxacum root (medicinal).....	930	304 <i>c</i>	Free.
Tar , coal.....	449	104 <i>a</i>	10 p.c.
“ (pine) in packages of not less than 15 galls. each.....	891	780 <i>a</i>	Free.
“ dyes, coal, in bulk or packages of not less than one pound.....	801	235 <i>c</i>	Free.
Tarpaulin , N.O.P., plain or coated with oil, paint, tar or other composition.....	232	17 <i>b</i>	35 p.c.
Tarred paper.....	316	111 <i>b</i>	½c. p. lb.
“ straw boards, in sheets or rolls.....	314	418 <i>a</i>	40c. p. 100 lbs.
Tartar , cream of, in crystals.....	774	602 <i>a</i>	Free.
“ emetic, imported by manufacturers for use in their factories only.....	953	326 <i>c</i>	Free.
“ grey, imported by manufacturers for use in their factories only.....	953	326 <i>c</i>	Free.
Tassels	197	87 <i>c</i>	30 p.c.
“ —woollen or worsted yarns when genapped, dyed and finished, and imported by manufacturers of tassels to be used in their factories only in the manufacture of.....	963	331 <i>c</i>	Free.
Tea from the United States.....	68	434 <i>a</i>	10 p.c.
“ except as hereinbefore provided.....	880	781 <i>a</i>	Free.
Teak , African, lumber and timber planks and boards of, rough sawn or split only.....	941	287 <i>c</i>	Free.
Teasels	944	783 <i>a</i>	Free.
Telegraph cables.....	544	162 <i>c</i>	25 p.c.
“ instruments.....	544	162 <i>c</i>	25 p.c.
“ insulators.....	282	30 <i>b</i>	5c. per doz. and 30 p.c.
Telephone cables.....	544	162 <i>c</i>	25 p.c.
Telephones	544	162 <i>c</i>	25 p.c.
Tennis cloth , cotton, dyed or coloured.....	178	44 <i>c</i>	2c. p. sq. yd. and 15p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>T—Continued.</i>			
Tennis nets, lawn, and like articles manufactured of twine, N.E.S.....	213	49c	35 p.c.
Tents.....	209	364a	25 p.c.
Terra cotta ornaments.....	518	18c	35 p.c.
“ japonica, gambier or cutch.....	819	314c	Free.
Tests of alcoholic liquors, in all cases where the strength of any spirituous or alcoholic liquor cannot be correctly ascertained by direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Controller of Customs directs. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	130h	9c	
Textile leather heads for whips, when imported by whip manufacturers, for use in the manufacture of whips in their own factories ...	1206	O. C. July 2, '87.	Free.
“T” hinges, N.E.S.....	381	85c	1c. p. lb. and 25 p.c.
Thread, cotton, sewing, in hanks, black, bleached or unbleached, 3 and 6-cord.....	189	45c	12½ p.c.
“ cotton, sewing, on spools.....	190	22b	25 p.c.
“ elastic rubber, for the manufacture of elastic webbing when imported by the manufacturers of elastic rubber webbing, to be used for that purpose only, in their own factories, until such time as the thread is manufactured in Canada.....	1213	O.C., July 5, '90	Free.
Threaded, lap-welded iron tubing, coupled or not, 1½ to 2 inches inclusive in diam., for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries under regulations to be made by the Governor in Council.....	414	84c	20 p.c.
“ wrought iron tubing, coupled or not, over 2 inches in diameter.....	416	73b	15 p.c.
Three-ply ingrain carpets, of which the warp is composed wholly of cotton, or of material other than wool, worsted, hair of the alpaca goat or other like animals.....	225	478a	5c. p. sq. yd. and 20 p.c.
“ ply carpets, wool.....	226	477a	10c. p. sq. yd. & 20 p.c.
Three pronged forks of all kinds (not tableware)...	395	144b	5c. each and 25 p.c.
Threshers and parts thereof in any stage of manufacture (portable).....	406	69b	35 p.c.
Thumbs for whips, when imported by whip manufacturers for use in the manufacture of whips in their own factories.....	1206	O.C. July 2, '87.	Free.
Tickets.....	305	90b	15c. p. lb. and 25 p.c.
“ drain, not glazed.....	278	142a	20 p.c.
“ earthenware.....	279	50c	35 p.c.
Timber and lumber planks and boards of amaranth, coco-boral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satinwood and white ash, rough sawn or split; hickory billets to be used in the manufacture of axe, hatchet, hammer and other tool handles, when specially imported for such use; the wood of the persimmon and dogwood trees, imported in blocks, for the manufacture of shuttles; hickory lumber sawn to shape only for spokes of wheels; hickory spokes, rough turned, not tenoned, mitred, throat-ed, faced, sized, cut to length, round tenoned or polished.....	941	287c	Free.
“ round, unmanufactured, N.E.S.....	940	685a	Free.
“ N.E.S.....	504	470a	20 p.c.

	Depart- mental Number	Acts Number.	Duty.
T—Continued.			
Tinctures, alcoholic, N.E.S. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.)	130d	9e	\$2.12½ p. gall. & 30 p.c.
“ being proprietary medicines, N.O.P.	134	357a	50 p.c.
Tin cans containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding 1 qt. in contents.	435	78a	1½c. p. can.
“ cans containing fish of any kind admitted free of duty under any existing law or treaty, exceeding 1 qt. in contents.	435	78a	1½c. p. qt. or fraction.
“ crystals	438	436a	20 p.c.
“ foil.	857	784a	Free.
“ foil, moulded celluloid balls and cylinders coated with, but not further finished (O.C. July 5, 1890)	526	86a	10 p.c.
“ in blocks, bars, sheets, pigs and plates.	857	784a	Free.
“ oxide of, N.E.S.	822	266c	Free.
“ manufactures of, N.E.S.	437	164c	25 p.c.
“ strip waste (Tariff change, July 6, 1892. <i>See</i> memo. 563 B.)	1012	2 Sec. 2f	Free.
Tinned corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels.	402	79c	5c. p. lb. and 30 p.c.
Tins, canister powder in pound and half-pound.	531	196a	15c. p. lb.
Tinted glass, in sheets	285	62c	20 p.c.
Tinware, stamped.	436	163c	35 p.c.
“ and manufactures of tin, N.E.S.	437	164c	25 p.c.
Tippets, fur.	274	175a	25 p.c.
Tips, horn	729	652a	Free.
“ for hats and caps, imported only by manufacturers of hats and caps for use in their own factories in the manufacture of hats and caps. (<i>See</i> memo. 593 B.)	1211	O. C. May 31, '90	Free.
“ and linings for tips, imported only by manufacturers of hats and caps for use in their own factories in the manufacture of hats and caps. (<i>See</i> memo. 593 B.)	1211	O. C. May 31, '90	Free.
“ for whips, when imported by whip manufacturers for use in the manufacture of whips in their own factories.	1206	O. C. July 2, '87	Free.
Tires, locomotive and car wheel, steel, when in the rough.	868	288c	Free.
Tobacco, cut. (Tariff change, June 24, '91. <i>See</i> memo. 516 B.)	99	5e	45c. p. lb. and 12½ p.c.
“ manufactured, N.E.S. (Tariff change, June 24, '91. <i>See</i> memo. 516 B.)	100	6c	35c. p. lb. and 12½ p.c.
“ unmanufactured, for excise purposes, under conditions of “The Act respecting the Inland Revenue”	1006	785a	Free.
“ pipes of all kinds, and pipe mounts.	101	26c	35 p.c.
Toilet cases, fancy	518	18c	35 p.c.
“ combs of all kinds.	516	35c	35 p.c.
“ preparations, containing spirits, in bottles or flasks weighing not more than 4 oz. (Tariff change, June 24, '91. <i>See</i> memo. 516 B.)	130c	9c	50 p.c.
“ preparations, containing spirits, in bottles, flasks or other packages, weighing more than 4 oz. (Tariff change, June 24, '91. <i>See</i> memo. 516 B.)	130c	9c	\$2.12½ p. gall. & 40 p.c.
“ preparations (non-alcoholic), viz.:—Perfumery, hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, N.O.P., for the hair, mouth or skin.	164	124c	30 p.c.
“ soap, weight of inside packages and wrappers to be included in weight for duty	18	386a	10c. p. lb. and 10 p.c.
Tomatoes, fresh.	95	141b	30c. p. bush. and 10 p.c.
“ in cans or packages weighing not over 1 lb. each, weight of can or package to be included in weight for duty	96	188c	2c. p. can.

	Depart- mental Number	Acts Number.	Duty.
T—Continued.			
Tomatoes in cans or packages weighing over 1 lb., 2 cents per can or package, and 2 cents additional per can or package for each pound or fraction of a pound over 1 lb.; weight of can or package to be included in weight for duty	96	188c	2c. p. can, and 2c. per lb. or fraction additional.
Tonics, being proprietary medicines, N.O.P., liquids, ..	134	357a	50 p.c.
“ “ “ all others			
“ “ “ than liquids	134	357a	25 p.c.
Tonquin beans, crude	871	241c	Free.
Tools, bookbinders'	323	17c	10 p.c.
“ of all kinds, N.E.S.	390	81c	35 p.c.
“ of trade, occupation or employment, settlers', in use by settler 6 mos. before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada..	707	766a	Free.
“ track	396	167c	1c. p. lb. and 25 p.c.
Tooth powders, N.O.P.	164	124c	30 p.c.
“ washes (non-alcoholic) N.O.P.	164	124c	30 p.c.
“ “ containing spirits, in bottles or flasks, weighing not over 4 oz. (T.C., June 24, '91. See memo. 516 B.)	130c	9c	50 p.c.
“ washes containing spirits, in bottles, flasks or other packages, weighing over 4 oz. (T.C., June 24, '91. See memo. 516 B.)	130c	9c	\$2.12½ p. gal. and 40 p.c.
Topographical globes, maps and charts, N.E.S.	306	14c	20 p.c.
Tortoise shells, unmanufactured..	744	786a	Free.
Towels of every description	207	440a	25 p.c.
Tow of flax, scutched or green	211	159a	½c. p. lb.
Toys of all kinds	518	18c	35 p.c.
Toy whips	518	18c	35 p.c.
Track tools	396	167c	1c. p. lb. & 25 p.c.
Tracks, railway, steel rails weighing not less than 25 lbs. per lineal yard, for use in	996	173b	Free.
Trade, settlers' tools and implements of, in use by settler at least six months before removal to Canada; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada	707	766a	Free.
Tragacanth gum	936	278c	Free.
Travelling rugs of all kinds and materials, except silk	241	142c	25 p.c.
Travellers' baggage, under regulations prescribed by the Controller of Customs	705	787a	Free.
“ carriages, not to include circus troops nor hawkers, under regulations prescribed by the Controller of Customs	706	567a	Free.
Treasonable books, printed paper, drawings, paintings, prints, photographs or representations of any kind	1100	813a	Prohibited.
Treble ingrain carpets, composed wholly of wool	226	477a	10c. p. sq. yd. & 20 p.c.
Tree-nails	862	789a	Free.
Trees, apple, of all kinds	492	176c	3c. each.
“ cherry, of all kinds	493	180c	4c. each.
“ fruit, seedling stock for grafting, viz.: plum, pear, peach and other fruit trees	943	307c	Free.
“ fruit, N.E.S.	503	171c	20 p.c.
“ forest, when imported into Manitoba and N.W.T. for planting	1007	788a	Free.
“ lawn, N.E.S.	503	171c	20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>T—Continued.</i>			
Trees, ornamental, N.E.S.....	503	171c	20 p.c.
“ peach.....	494	177c	3c. each.
“ pear, of all kinds.....	495	178c	3c. each.
“ plum, of all kinds.....	496	179c	3c. each.
“ quince, of all kinds.....	497	181c	2½c. each.
“ shade, N.E.S.....	503	171c	20 p.c.
Tried or rendered lard, weight of package, when of tin, to be included in weight for duty.....	11	88c	3c. p. lb.
Trimmed curtains, made up.....	199	48c	30 p.c.
Troches, N.O.P., being proprietary medicines.....	134	357a	25 p.c.
Trunks.....	543	169c	30 p.c.
Trusses, surgical.....	248	11c	25 p.c.
Tubes, boiler, of wrought iron or steel.....	413	70b	15 p.c.
“ not welded, rolled steel, not over 1½ in. in diameter.....	415	71b	15 p.c.
“ rolled iron, not welded, under 1½ in. in diam., cut in lengths for the manufacture of bed- steads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads to be used for these purposes only, in their own factories, until such time as the said article is manufactured in Canada.....	1215	O.C. July 5, '90..	Free.
“ wrought iron, other.....	417	74b	15c. p. lb. & 30 p.c.
“ wrought iron, threaded and coupled or not, over 2 in. in diameter.....	416	73b	15 p.c.
Tubing, brass, drawn, plain, fancy.....	334	7b	10 p.c.
“ copper, seamless drawn.....	342	39c	10 p.c.
“ platinum, when imported by manufacturers of sulphuric acid, for use in their works in the manufacture or concentration of sulphuric acid.....	1004	300c	Free.
“ iron, lacquered or brass covered, not over 1½ in. in diameter, cut in lengths for the manufac- ture of bedsteads, and to be used for no other purpose; when imported for the manufac- turers of iron bedsteads to be used for these purposes only, in their own factories until such time as the said article is manufactured in Canada.....	1215	O.C. July 5, '90..	Free.
“ iron, lap-welded, threaded and coupled or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum re- fineries and petroleum pipe lines, under regu- lations to be made by the Governor in Council.	414	84c	20 p.c.
“ zinc, seamless drawn.....	418	484a	10 p.c.
Tubs, wooden.....	506	198a	25 p.c.
Tubular rivets, hoop iron not more than ¾ in. wide and being No. 25 gauge or thinner, for the manufacture of.....	975	649a	Free.
Turmeric.....	820	790a	Free.
Turnip seed.....	869	321c	Free.
Turpentine, raw or crude.....	938	791a	Free.
“ spirits of.....	158	446a	10 p.c.
Turtles.....	716	792a	Free.
Tuscan plaits.....	739	729a	Free.
Tweeds, N.E.S., composed wholly or in part of wool, worsted, hair of the alpaca goat or other like animals.....	215	209c	10c. p. lb. & 20 p.c.
Twine articles, viz., hammocks and lawn tennis nets and other like articles manufactured from twine, N.E.S.....	213	49c	35 p.c.
“ cotton.....	191	183c	1c. p. lb. & 25 p.c.
“ for harvest binders, of hemp, jute, manilla or sisal, and of manilla and sisal mixed (Tariff change, March 4, 1893. See memo. 503 B.)..	192	184c	12½ p.c.
“ for harvest binders, rove for the manufacture of (Tariff change, March 4, 1893. See memo. 603 B.).....			10 p.c.

	Depart- mental Number	Acts Number.	Duty.
T—Concluded.			
Twine of all kinds, N.E.S.	193	185c	30 p.c.
“ sail, when to be used for boats and ships' sails..	208	79a	5 p.c.
Twines, fishing, not to include threads or twines com- monly used for sewing or manufacturing pur- poses. (<i>Vide</i> definitions and regulations as per O.C., March 6, '74, and July 17, '86).....	864	273c	Free.
Twist, silk.....	219	143c	25 p.c.
Twisted brass or copper wire, imported by manufac- turers of boots and shoes, for use in their own factories....	1001	319c	Free.
Two-ply ingrain carpet, of which the warp is composed wholly of cotton, or of material other than wool, worsted, hair of the alpaca goat or other like animal.....	225	478a	5c. p. sq. yd. & 20 p.c.
“ “ carpet, composed wholly of wool.....	226	477a	10c. p. sq. yd. & 20 p.c.
“ pronged forks of all kinds (not tableware).....	395	144b	5c. each and 25 p.c.
Type for printing..	330	449a	20 p.c.
metal.....	331	450a	10 p.c.
Typewriters imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by a special affidavit on each entry when presented	1208	O.C. July 6, '88..	Free.
U			
Ultramarine blue, dry or in pulp	794	315c	Free.
Umbers, ground or unground, washed or unwashed, calcined or raw.....	152	116c	30 p.c.
Umbrellas	245	186c	35 p.c.
Umbrella sticks, bamboo reeds, not further manufac- tured than cut into suitable lengths for..	883	534a	Free.
“ ribs of brass, iron or steel, runners, rings, notches, caps, ferrules, mounts and sticks, or canes in the rough or not further man- ufactured than cut into lengths suitable for umbrella sticks, when imported by manufacturers of umbrellas for use in their factories in the manufacture of umbrellas.	990	323c	Free.
“ sticks or handles, N.E.S.	246	187c	20 p.c.
Unbleached or bleached cotton, sheetings, drills, ducks, cotton or canton flannels, not stained, painted or printed.....	177	122a	1c. p. sq. yd. & 15 p.c.
“ cotton yarns not coarser than No. 40, for use in covering electric wires....	959	263c	Free.
“ cotton yarns not coarser than No. 40, for manufacture of cotton loom har- ness	959	263c	Free.
“ cotton yarns not coarser than No. 40, for use in manufacture of Italian cloths, cotton, worsted or silk fabrics	959	263c	Free.
Unbound books, which have been printed and manu- factured more than twenty years	760	245c	Free.
“ newspapers, quarterly, monthly and semi- monthly magazines and weekly literary papers	763	705a	Free.
Uncleaned hair.....	728	279c	Free.
“ rice.....	43	21c	17½ p.c.
Uncoloured cotton fabrics, viz.:—Serims and win- dow serims, brilliant cloths, muslin apron checks, brilliants, cords, piques, diapers, lenos, mosquito nettings; Swiss, jaconet and cambric muslins, and plain, striped or checked lawns..	182	208c	25 p.c.

	Depart- mental Number	Acts Number.	Duty.
U—Continued.			
Uncoloured or coloured glove leathers, when imported by glove manufacturers for use in their factories in the manufacture of gloves. (Tariff change, July 6, '92. See memo. 563 B), viz. :—	264	4f	
antelope.....	264	4f	10 p.c.
buck.....	264	4f	10 p.c.
deer.....	264	4f	10 p.c.
kid.....	264	4f	10 p.c.
lamb.....	264	4f	10 p.c.
water-hog.....	264	4f	10 p.c.
Undressed feathers, ostrich and vulture.....	24	51c	15 p.c.
" hemp.....	907	647a	Free.
" skins, dried, salted or pickled.....	735	761a	Free.
" fur.....	736	625a	Free.
" sole leather, tanned.....	267	273a	10 p.c.
" tails.....	741	776a	Free.
Unenumerated articles.....	547	486a	20 p.c.
Unfinished parts of eye-glasses.....	295	140b	25 p.c.
Unfinished leghorn hats.....	242	80a	20 p.c.
" parts of spectacles.....	295	140b	25 p.c.
Unglazed chimney linings or vents.....	279	50c	35 p.c.
" drain pipes.....	279	50c	35 p.c.
" inverted blocks.....	279	50c	35 p.c.
" sewer pipes.....	279	50c	35 p.c.
Unground aloes.....	768	231c	Free.
" alum, in bulk only.....	769	232c	Free.
" and burnt cement.....	442	88a	7½ c. p. 100 lbs.
" borax in bulk of not less than 25 lbs.....	775	246c	Free.
" chalk stone, china or Cornwall stone, felspar and cliff stone.....	825	256c	Free.
" ginger.....	92	388a	10 p.c.
" pumice and pumice stone.....	833	733a	Free.
" spices (except nutmegs and mace).....	92	388a	10 p.c.
Unhandled knife blades, in the rough, for use by electro-platers.....	387	410a	10 p.c.
" " blanks, in the rough, for use by electro-platers.....	387	410a	10 p.c.
Unhulled rice.....	43	21c	17½ p.c.
Union collar cloth paper, in rolls or sheets, not glossed or finished.....	317	120c	20 p.c.
" " " " in rolls or sheets, glossed or finished.....	318	121c	25 p.c.
Universities, philosophical instruments and apparatus such as are not manufactured in Canada, when imported by and for the use of.....	985	722a	Free.
Unmanufactured bamboos.....	882	535a	Free.
" burr stones, rough, in blocks.....	824	251c	Free.
" caoutchouc.....	893	573a	Free.
" corkwood and cork bark.....	939	600a	Free.
" catgut or whipgut.....	724	575a	Free.
" gut and worm gut for whip and other cord.....	725	640a	Free.
" India rubber.....	894	655a	Free.
" ivory and ivory nuts.....	731	666a	Free.
" lava.....	832	679a	Free.
" mother-of-pearl.....	743	720a	Free.
" palm leaf.....	886	719a	Free.
" pipe clay.....	839	299c	Free.
" timber, round, N.O.P.....	940	685a	Free.
" tobacco, for excise purposes, under conditions of "The Act respecting the Inland Revenue".....	1006	785a	Free.
" tortoise and other shells.....	744	786a	Free.
" whalebone.....	746	802a	Free.
Unplumed quills.....	740	170b	Free.

	Depart- mental Number	Acts Number.	Duty.
U—Concluded.			
Unset diamonds	828	268c	Free.
Unsheared boiler or other plate iron, N.E.S.	351	46b	\$13 p. ton.
Unsigned bank notes	304	16c	35 p.c.
“ bills of exchange	304	16c	35 p.c.
“ cheques	304	16c	35 p.c.
“ drafts	304	16c	35 p.c.
“ promissory notes and similar work, N.E.S.	304	16c	35 p.c.
Untried lard, weight of package, when of tin, to be in- cluded in the weight for duty	10	89c	2c. p. lb.
Unwashed fireproofs, ochres, ochrey earths, oxides, siennas and umbers.	152	116c	30 p.c.
Upholsterers, excelsior for use of	486	151a	20 p.c.
Upper leather, including calf, tanned, but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ including calf, if dressed, waxed or glazed	262	94c	20 p.c.
“ “ kid, tanned, but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ if dressed, waxed or glazed.	262	94c	20 p.c.
“ “ lamb, tanned, but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ if dressed, waxed or glazed.	262	94c	20 p.c.
“ “ sheep, tanned, but not dressed, waxed or glazed	262	94c	15 p.c.
“ “ “ if dressed, waxed or glazed.	262	94c	20 p.c.
Upright piano-fortes	538	114b	\$30 each & 20 p.c.
V			
Vaccine	745	794a	Free.
“ points, ivory	745	794a	Free.
Valerian root (medicinal)	930	304c	Free.
Valises	543	169c	30 p.c.
Vanilla beans, crude	871	241c	Free.
Varnish, black and bright, for ships' use	892	795a	Free.
Varnishes, spirit	155	117c	\$1 p. gall.
“ N.E.S.	159	151b	20c. p. gall. and 25 p.c.
Vaseline and similar preparations of petroleum, for toilet, medicinal or other purposes, in bulk	174	454a	4c. p. lb.
“ and similar preparations of petroleum, for toilet, medicinal or other purposes, in bottles or other packages not over 1 lb. in weight in each	174	454a	6c. p. lb.
Vaults, doors for	382	75b	35 p.c.
Vegetable fibres, natural, not produced by any me- chanical process	926	799a	Free.
“ fibre for manufacturing purposes	971	621a	Free.
“ ivory buttons	513	23c	10c. p. gross and 20 p.c.
“ manures	727	638a	Free.
Vegetables in cans or other packages, weighing not over 1 lb. each, 2c. per can or pack- age, and 2c. additional per can or package for each pound or fraction of a pound over one pound in weight— and the weight of the cans or pack- ages to be included in the weight for duty	96	188c	2c. p. can, and 2c. add'l p. can or package for each lb. or fraction over 1 lb.
“ when fresh or dry salted, N.E.S., includ- ing sweet potatoes and yams	97	189c	25 p.c.
“ labels for	305	90b	15c. p. lb. and 25 p.c.
Vehicles, as buggies, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing less than \$50 each	481	11b	\$10 each and 20 p.c.

	Depart- mental Number	Acts Number.	Duty.
V—Continued.			
Vehicles, as buggies, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing \$50 and less than \$100 each.....	481	11b	\$15 each and 20 p.c.
“ as buggies, farm wagons, farm, railway or freight carts, pleasure carts or gigs and similar vehicles, costing \$100 each and over.....	481	12b	35 p.c.
“ settlers', in use by the settler for at least one year before his removal to Canada; provided that any dutiable article entered as settlers' effects may not be entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada....	707	766a	Free.
Velveteens.....	202	190c	20 p.c.
Velvets, cotton.....	202	190c	20 p.c.
“ silk.....	221	377a	30 p.c.
Veneers of wood not over one-sixteenth of an inch in thickness.....	508	191c	10 p.c.
“ of ivory, sawn only.....	732	178b	Free.
Venetian carpets.....	223	201c	25 p.c.
Vents, chimney, glazed or unglazed.....	279	50c	35 p.c.
Verdigris, dry.....	795	798a	Free.
Vermicelli and macaroni.....	37	93b	2 c. p. lb.
Vermouth, containing not more than 40 p.c. proof spirits (Tariff change, June 24, 1891. See memo. 516 B).....	130g	9e	75c. p. gall.
“ containing more than 40 p.c. proof spirits (Tariff change, June 24, 1891. See memo 516 B).....	130g	9e	\$2.12½ p. gall.
Vessels, adhesive felt for sheathing.....	970	618a	Free.
“ cast iron.....	411	63b	\$16 p. ton but not less than 30 p.c.
“ iron or composite, iron or steel beams, sheets, plates, angles and knees for.....	977	663a	Free.
“ iron or steel, manufactured articles of iron or steel, which, at the time of their importation, are of a class or kind not manufactured in Canada, when imported for use in the construction of.....	978	327c	Free.
“ wire rigging for (O.C. July 17, 1886).....	863	807a	Free.
“ steam or sailing, foreign built, applying for Canadian register, on hull, rigging and all appurtenances, except machinery.....	546	374a	10 p.c.
“ steam or sailing, foreign built, applying for Canadian register, on boilers, steam engines and machinery.....	546	374a	25 p.c.
“ wrecked in Canadian waters—scrap iron and scrap steel, old, and fit only to be remanufactured and being part of or recovered from.....	976	175b	Free.
Vinegar, a specific duty of 15c. for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of 1c. The strength of proof shall be held to be equal to 6 p.c. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council. (Vide regulations as per O.C. June 7, 1890).	136	1c	15c. p. gall. and 1c. additional for each deg. above proof.
Vines, grape, costing 10c. and less.....	499	173c	2c. each.
Vitrified glass.....	286	63c	25 p.c.
Vitriol, blue.....	793	313c	Free.
Vulcanite buttons.....	512	24c	5c. p. gross and 20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>V—Concluded.</i>			
Vulcanized fibre ware	510	199c	30 p.c.
“ handles, India rubber, for knives and forks	257	211a	10 p.c.
Vulture feathers, dressed	25	52c	35 p.c.
“ “ undressed.	24	51c	15 p.c.
<i>W</i>			
Wadding, cotton	185	127a	2c. p. lb. and 15 p. c.
Wads for guns.	529	74c	35 p. c.
“ gun—felt-board sized and hydraulic pressed, covered with paper or uncovered, for the manu- facture of, when such article is imported by the manufacturers of gun wads, to be used for such purpose only in their own factories, until such time as the said article is manufactured in Canada: Provided always that the said arti- cle when imported, shall be entered at the Port of Montreal and at no other port; sam- ples of such article to be furnished to the col- lector of said Port of Montreal by the Cus- toms Department for the guidance of the offi- cer when accepting free entries of such material	1214	O.C. July 9, '90.	Free.
Wagons, farm, costing less than \$50 each.	481	11b	\$10 each and 20 p. c.
“ “ “ \$50 and less than \$100	481	11b	\$15 each and 20 p. c.
“ “ “ \$100 each and over	481	12b	35 p. c.
Walking ploughs.	405	146b	35 p. c.
“ sticks and canes, N.E.S.	509	192c	25 p. c.
“ “ or canes, bamboo reeds cut into suit- able lengths for, but not further manufactured.	883	534a	Free.
Wall paper, in rolls, on each roll of 8 yards or under and in proportion for greater lengths, viz.:— brown blanks, printed on plain ungrounded paper.	311a	118c	2c. p. roll.
white blanks on plain ungrounded paper.	311a	118c	2c. p. roll.
white papers, not hand-made.	311b	118c	3c. p. roll.
grounded papers, not hand-made	311b	118c	3c. p. roll.
satins, not hand-made.	311b	118c	3c. p. roll.
single print bronzes.	311c	118c	6c. p. roll.
coloured bronzes	311c	118c	6c. p. roll.
embossed bronzes.	311d	118c	8c. p. roll.
coloured borders, narrow	311c	118c	6c. p. roll.
“ “ wide.	311c	118c	6c. p. roll.
bronze borders, narrow	311f	118c	14c. p. roll.
“ “ wide	311f	118c	14c. p. roll.
embossed borders.	311g	118c	15c. p. roll.
all other wall paper.	311h	118c	35 p. c.
Walnut, lumber and timber planks and boards of, rough sawn or split only.	941	287c	Free.
War, munitions of, imported by and for the Army and Navy.	701	161b	Free.
“ “ for the Canadian Militia (O. C. Nov. 8, '87, and May 11, '88)	702	160b	Free.
Ware, china.	275	95a	30 p. c.
“ “C.C.” or cream coloured, and the same also if decorated, printed or sponged.	277	28b	35 p. c.
“ earthen, viz.:—Demijohns or jugs, churns and crock.	276	27b	3c. p. gall. of capacity.
“ “ brown, coloured, decorated, printed or sponged.	277	28b	35 p. c.
“ “ N.E.S.	277	28b	35 p. c.
“ “ stilts and spurs, used in the manufac- ture of.	992	773a	Free.
“ “ tiles	279	50c	35 p. c.
“ electro-plated, whether plated wholly or in part fibre.	386	118b	30 p. c.
“ “ indurated	510	199c	30 p. c.
“ “ “	510	199c	30 p. c.

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
Ware fibre, vulcanized.....	510	199 <i>e</i>	30 p. c.
“ gilt, whether plated wholly or in part.....	386	118 <i>b</i>	30 p. c.
“ glass table, crystal and decorated, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware.....	280	59 <i>e</i>	20 p. c.
“ glass table, moulded, cut or pressed.....	282	30 <i>a</i>	5 <i>c</i> . p. doz. and 30 p. c.
“ granite.....	436	163 <i>e</i>	35 p. c.
“ “ white (earthenware).....	277	28 <i>b</i>	35 p. c.
“ hard, builders', cabinet-makers', harness-makers', carriage and saddlers', N.E.S.....	390	81 <i>e</i>	35 p. c.
“ hard, house furnishing, N.O.P.....	391	239 <i>a</i>	30 p. c.
“ iron, enamelled.....	436	163 <i>e</i>	35 p. c.
“ “ galvanized.....	436	163 <i>e</i>	35 p. c.
“ ironstone.....	277	28 <i>b</i>	35 p. c.
“ japanned.....	436	163 <i>e</i>	35 p. c.
“ plated, all other, whether plated wholly or in part.....	386	118 <i>b</i>	30 p. c.
“ “ cases for.....	517	182 <i>e</i>	10 <i>c</i> . each and 30 p. c.
“ porcelain.....	275	95 <i>a</i>	30 p. c.
“ Rockingham.....	277	28 <i>b</i>	35 p. c.
“ silver, cases for.....	517	182 <i>e</i>	10 <i>c</i> . each and 30 p. c.
“ stone, viz.:—Demijohns or jugs, churns and crocks.....	276	27 <i>b</i>	3 <i>c</i> . p. gall. of capacity.
“ “ brown, coloured, decorated, printed or sponged.....	277	28 <i>b</i>	35 p. c.
“ tin, stamped.....	436	163 <i>e</i>	35 p. c.
“ “ N.E.S.....	437	164 <i>e</i>	25 p. c.
Wares, composed wholly or in part of iron or steel, whether partially or wholly manufactured, N.O.P.....	429	89 <i>b</i>	30 p. c.
Warps, carpet, cotton, under No. 40, not bleached, dyed or coloured.....	185	127 <i>a</i>	2 <i>c</i> . p. lb. and 15 p. c.
“ carpet, cotton, under No. 40, bleached, dyed or coloured.....	185	128 <i>a</i>	3 <i>c</i> . p. lb. and 15 p. c.
“ cotton, under No. 40, not bleached, dyed or coloured.....	185	127 <i>a</i>	2 <i>c</i> . p. lb. and 15 p. c.
“ cotton, under No. 40, bleached, dyed or coloured.....	185	128 <i>a</i>	3 <i>c</i> . p. lb. and 15 p. c.
“ cotton, No. 60 and finer.....	186	129 <i>a</i>	15 p. c.
“ “ on beams.....	187	130 <i>a</i>	1 <i>c</i> . p. yd. and 15 p. c.
Washed wool and the hair of the alpaca goat and other like animals, not further prepared, N.E.S.....	747	317 <i>e</i>	Free.
“ fireproofs, ochres, ochrey earths, oxides, siennas and umbers.....	152	116 <i>e</i>	30 p. c.
Washers, wrought iron or steel, N.E.S.....	381	85 <i>e</i>	1 <i>c</i> . p. lb. and 25 p. c.
Washes, hair, tooth and skin, containing spirits, in bottles or flasks weighing not more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130 <i>e</i>	9 <i>e</i>	50 p. c.
“ hair, tooth and skin, containing spirits, in bottles, flasks or other packages weighing more than 4 oz. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B.).....	130 <i>e</i>	9 <i>e</i>	\$2.12½ p. gall. and 40 p. c.
“ hair, tooth and skin, (non-alcoholic).....	164	124 <i>e</i>	30 p. c.
Washings, tank, testing between 40 and 56 degrees, the packages (when of wood) in which imported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B.).....	81 <i>a</i>	2 <i>f</i>	1½ <i>c</i> . p. gall.
“ tank, testing less than 40 degrees, the packages (when of wood) in which im- ported to be exempt from duty. (Tariff change, Dec. 30, 1892. <i>See</i> memo. 592 B.).....	81 <i>b</i>	2 <i>f</i>	1½ <i>c</i> . p. gall. & 1 <i>c</i> . add'l p. degree or fraction under 40.
Waste, cotton.....	750	598 <i>a</i>	Free.
“ paper.....	751	301 <i>e</i>	Free.
“ of any kind except mineral waste.....	751	301 <i>e</i>	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
Waste, silk	752	759a	Free.
“ tin strip. (T.C. July 6, '92. <i>See</i> memo. 563 B)	1012	2 Sec. 2f	Free.
“ wrought scrap iron or scrap steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clip- pings which can be used as iron or steel without re-manufacture.....	357	211c	\$2 p. ton.
Watch actions or movements	522	154b	10 p.c.
“ cases	523	194c	35 p.c.
“ “ filled gold, composition metal for the manufacture of	339	144c	10 p.c.
Watches.....	521	193c	25 p.c.
“ and jewels, cases for.....	517	182c	10c. each and 30 p.c.
Water-colour paintings by artists of well-known merit, or copies of the old masters by such artists	764	717a	Free.
“ paintings by Canadian artists, under regulations to be made by the Controller of Customs.....	765	718a	Free.
Water-hog leather, tanned or dressed, coloured or uncoloured, imported by manufacturers of gloves for use in their factories in the manufacture of gloves. (T.C. July 6, '92. <i>See</i> memo. 563 B).....	264	4f	10 p.c.
Water lime cement, ground (including barrels).....	443	89a	40c. p. brl.
“ lime stone or cement stone	446	154c	\$1 p. ton of 13 cub. ft.
Waterproof clothing, India rubber surfaced.....	254	226c	10c. p. lb. and 25 p.c.
“ made so with India rubber, N.E.S.	255	225c	35 p.c.
Waters, cologne, in bottles or flasks weighing not over 4 oz. each. (T.C. June 24, '91. <i>See</i> memo. 516 B).....	130e	9e	50 p.c.
“ cologne, in bottles, flasks or other packages weighing more than 4 oz. (T.C. June 24, '91. <i>See</i> memo. 516 B).....	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ lavender, in bottles or flasks weighing not over 4 oz. each. (T.C. June 24, '91. <i>See</i> memo. 516 B)	130e	9e	50 p.c.
“ lavender, in bottles, flasks or other packages weighing more than 4 oz. (T.C. June 24, '91. <i>See</i> memo. 516 B)	130e	9e	\$2.12½ p. gall. & 40 p.c.
“ being proprietary medicines, N.O.P.....	134	357a	50 p.c.
“ mineral, natural, not in bottles, under regu- lations made by Controller of Customs....	981	696a	Free.
“ strong, of any kind mixed with any ingredient or ingredients and being or known or desig- nated as anodynes, elixirs, essences, extracts lotions, tinctures or medicines, N.E.S. (T.C. June 24, '91. <i>See</i> memo. 516 B).....	130d	9e	\$2.12½ p. gall. & 30 p.c.
Wax paraffine. (T.C. July 6, '92. <i>See</i> memo. 563 B)...	13	3f	3c. p. lb.
“ candles	15	75a	5c. p. lb.
Waxed belting leather and upper leather, including kid, lamb, sheep and calf	262	94c	20 p.c.
Wearing apparel, composed wholly or in part of wool, worsted, hair of the alpaca goat or like animal, made up by the tailor, seamstress or manufac- turer, N.O.P.....	240	200c	10c. p. lb. & 25 p.c.
“ “ of British subjects dying abroad, but domiciled in Canada.....	704	525a	Free.
“ “ settlers', in use by settler for at least six months before removal to Canada, provided that any dutiable article entered as set- tlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of			

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
Wearing apparel— <i>Concluded.</i>			
without payment of duty, until after two years' actual use in Canada.....	707	766a	Free.
Webbing, elastic	204	38c	25 p.c.
—elastic rubber thread for the manu- facture of, when imported by the manufacturers of elastic rubber webbing, to be used for that pur- pose only, in their own factories, until such time as the said rubber thread is manufactured in Canada.	1213	O.C. July 5, '90.	Free.
“ non-elastic.....	205	37c	20 p.c.
“ jute, jute yarn, plain, dyed or coloured, when imported by manufacturers of, for use in their own factories.....	961	282c	Free.
Wedges of iron or steel.....	396	167c	1c. p. lb. and 25 p.c.
Weed , sea, crude or cleaned only.....	921	293c	Free.
“ “ N.E.S.....	923	754a	Free.
Weekly literary papers, unbound.....	763	705a	Free.
Weighing beams of iron and steel.....	382	75b	35 p. c.
Welding compound, cherry heat.....	780	579a	Free.
Well pumps.....	407	243a	35 p. c.
Western yellow Dent corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> regulations as per O. C., June 11, 1890)...	958	265c	Free.
Whalebone , unmanufactured.....	746	802a	Free.
Whale oil.....	665	503a	20 p. c.
Wheat	46	60a	15c. p. bush.
“ flour.....	47	22c	75c. p. brl.
“ grown in Canada, taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of Customs duty, pro- vided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the following rules :— He shall report to the nearest Customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the transac- tion, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor there- of where the grinding is to be performed. He shall report inwards in like manner the exact quantity of flour or meal and other product of said wheat or grain when he re- turns the same to Canada, and make a solemn declaration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the aforesaid book, and shall require the owner to append his signature to such entries in attestation of the correctness of the same. If it be found that any additional quantity of product has been returned more than that which the quantity of wheat or grain should properly produce, or if it be ascertained that			

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
<i>Wheat—Concluded.</i>			
any change has been made therein by the substitution in whole or in part of foreign wheat or grain or the product thereof for the Canadian wheat or grain represented to have been taken out to be so ground, or if any other fraudulent act has been done in reference thereto then the product or the alleged product so returned shall be seized and forfeited	1209	O.C. Jan. 12, '89.	Free.
Wheelbarrows	483	84a	30 p. c.
Wheel tires, steel, when in the rough, for car and locomotive wheels	868	288c	Free.
Wheels, carriage and cart, hickory felloes rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in their own factories in the manufacture of	1217	O. C. July 21, '90.	Free.
“ emery	451	148a	25 p. c.
“ hickory lumber sawn to shape, but not further manufactured, for spokes of	941	287c	Free.
“ parts of, hubs, spokes, felloes, rough hewn or sawn only	505	469a	15 p. c.
Whip cord, gut and worm gut for	725	640a	Free.
Whipgut, unmanufactured	724	575a	Free.
Whips of all kinds, except toy whips	272	195c	50c. p. doz. and 30 p. c.
“ toy	518	18c	35 p. c.
Whiskey (Tariff change, June 24, 1891. <i>See</i> memo. 516 B)	130a	9e	\$2.12½ p. gall.
White ash, lumber and timber planks and boards of, rough sawn or split only	941	287c	Free.
“ blanks, wall paper, printed on plain ungrounded paper, in rolls of 8 yards or under, and in proportion for greater lengths	311a	118c	2c. p. roll.
“ corn, southern Dent, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> O. C., June 11, 1890)	958	265c	Free.
“ glass, enamelled, figured and obscured	286	63c	25 p. c.
“ granite ware (earthenware)	277	28b	35 p. c.
“ lead, dry	150	112c	5 p. c.
“ Paris	796	316c	Free.
“ shellac, in gum or flake, for manufacturing purposes	936	278c	Free.
“ “ for manufacturing purposes	1009	800a	Free.
“ soap	19	146c	2c. p. lb.
“ castile	19	146c	2c. p. lb.
“ sugar candy	79	160c	1¼c. p. lb. and 35 p. c.
“ wall papers, not hand-made, in rolls of 8 yards and under; greater lengths in proportion	311	118c	3c. p. roll.
“ wood, lumber and timber planks and boards of, rough sawn or split only	941	287c	Free.
“ zinc, dry	150	112c	5 p. c.
Whiting or whitening	796	316c	Free.
“ gilders	796	316c	Free.
Wicks, lamp	188	136a	30 p. c.
Wild blueberries	878	324c	Free.
“ strawberries	878	324c	Free.
Winceys, checked or striped cotton, over 25 inches wide	184	464a	2c. p. sq. yd. & 15 p. c.
“ fancy cotton, over 25 inches wide	184	464a	2c. p. sq. yd. & 15 p. c.
“ of all kinds, N.O.P.	183	465a	22½ p. c.
Window glass, common and colourless	285	62c	20 p. c.
“ scrims, uncoloured cotton fabrics	182	208c	25 p. c.
Windows, stained glass	292	64c	30 p. c.

	Depart- mental Number	Acts Number.	Duty.
W—Continued.			
Wine containing more than 40 p. c. of spirits of strength of proof, by Sykes' hydrometer.....	133	401 ^a	\$2.12½ p. gall.
“ ginger, containing not more than 40 p. c. proof spirits (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	130 ^g	9 ^e	75c. p. gall.
“ ginger, containing more than 40 p. c. proof spirits (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	130 ^g	9 ^e	\$2.12½ p. gall.
“ spirits of (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	130 ^a	9 ^e	\$2.12½ p. gall.
Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26 degrees or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), 25 cents per gallon, and for each degree of strength in excess of 26 per cent of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent of proof spirits; and in addition thereto, 30 per cent <i>ad valorem</i>	131	149 ^c	25c. p. gall., and 3c. p. gall. add'l for each degree from 26 up to 40; and 30 p. c.
“ sparkling, in bottles, containing not more than a quart, but more than a pint each. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	132	10 ^c	\$3.30 p. doz. & 30 p. c.
“ sparkling, in bottles, containing not more than a pint, but more than a half pint each. (Tariff change, June 24, 1891. <i>See</i> memo. 516 B).....	132	10 ^c	\$1.65 p. doz. & 30 p. c.
“ sparkling, in bottles, containing half pint each or less.....	132	10 ^c	82c. p. doz. and 30 p. c.
“ sparkling, in bottles, containing more than 1 quart each.....	132	10 ^c	\$3.30 p. doz., and \$1.65 p. gall. for all over 1 quart; and 30 p. c.
NOTE—For sparkling wines—the quarts and pints in each case being old wine measure.			
Wire , brass or copper.....	426	196 ^c	15 p. c.
“ twisted, when imported by manufacturers of boots and shoes, for use in their own factories.....	1001	319 ^c	Free.
“ cloth, of brass and copper.....	424	466 ^c	20 p. c.
“ covered with cotton, linen, silk or other material.....	425	197 ^c	35 p. c.
“ fencing, barbed, of iron or steel.....	420	232 ^c	1½c. p. lb.
“ nails of iron or steel.....	374	82 ^c	1½c. p. lb., but not less than 35 p. c.
“ of any metal, pins manufactured from.....	423	348 ^c	30 p. c.
“ phosphor bronze.....	348	343 ^c	10 p. c.
“ platinum.....	1004	300 ^c	Free.
“ rods, rolled round, of brass, copper, iron or steel, under ½ inch in diameter, when imported by wire manufacturers to be used in making wire in their factories.....	988	281 ^c	Free.
“ rigging for ships and vessels. (<i>Vide</i> O. C., July 17, '86).....	863	807 ^c	Free.
“ rope of iron or steel, N.O.P.....	428	77 ^c	25 p. c.
“ —crucible cast steel wire for the manufacture of, when imported by the manufacturers for use in their factories only in such manufacture.....	1002	322 ^c	Free.
“ steel, crucible cast, when imported by manufacturers of wire rope, pianos, card clothing and needles, for use in the manufacture of such articles in their factories only.....	1002	322 ^c	Free.
“ steel, 16 gauge or thinner, flat, for manufacture of crinoline and corset wire, when imported by the manufacturers of such articles for use in their own factories.....	995	312 ^c	Free.

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
Wire, steel or iron, No. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories	1003	328c	Free.
“ of all kinds, N.E.S.	427	206c	25 p.c.
Wires, electric, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for covering . . .	959	263c	Free.
“ for corsets, covered with paper or cloth, cut to lengths, tipped with brass or tin, or untipped, or in coils	402	79c	5c. p. lb. and 30 p.c.
Wood, alcohol. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	\$2.12½ p. gall.
“ cork, manufactures of	485	120a	20 p.c.
“ “ unmanufactured	939	600a	Free.
“ for fuel, when imported into Manitoba and the N.W.T.	1008	808a	Free.
“ furniture of, finished or in parts	488	176a	35 p.c.
“ hickory felloes of, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in the manufacture of such articles in their own factories only	1217	O.C. July 21, '90	Free.
“ manufactures of, N.E.S.	506	198c	25 p.c.
“ mouldings, plain	490	471a	25 p.c.
“ “ gilded or otherwise further manufactured than plain	491	472a	30 p.c.
“ naphtha. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	\$2.12½ p. gall.
“ spirit. (Tariff change, June 24, 1891. See memo. 516 B.)	130c	9c	\$2.12½ p. gall.
“ pulp	506	198c	25 p.c.
“ of persimmon and dogwood trees, in blocks, for the manufacture of shuttles	941	287c	Free.
“ screws, 2 inches or over in length	379	78b	6c. p. lb.
“ “ 1 inch and less than two inches	379	78b	8c. p. lb.
“ “ less than 1 inch	379	78b	11c. p. lb.
“ veneers of, not over one-sixteenth of an inch in thickness	508	191c	10 p.c.
Wooden brooms	506	198c	25 p.c.
“ brushes	506	198c	25 p.c.
“ churns	506	198c	25 p.c.
“ fancy articles	518	18c	35 p.c.
“ pails	506	198c	25 p.c.
“ spokes, hubs, felloes and parts of wheels, rough hewn or sawn only	505	469a	15 p.c.
“ tubs	506	198c	25 p.c.
Wool, class one, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools, and like combing wools, such as are grown in Canada	214	480a	3c. p. lb.
“ cotton	750	598a	Free.
“ and hair of alpaca goat and other like animals, not further prepared than washed, N.E.S.	747	317c	Free.
Wools, combing, such as are grown in Canada	214	480a	3c. p. lb.
“ lustre	214	480a	3c. p. lb.
Woollen carpets, treble ingrain, three-ply and two-ply clothing, ready-made, made up by the tailor, seamstress or manufacturer, N.O.P.	240	200c	10c. p. sq. yd. and 20 p.c.
“ and worsted manufactures, viz.:—Blankets and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, N.E.S.; horse collar cloth; yarn, knitting yarn, fingering yarn and			

	Depart- mental Number	Acts Number.	Duty.
<i>W—Continued.</i>			
Woollen—Concluded.			
worsted yarn; knitted goods, viz.:—Shirts, drawers and hosiery, N.E.S.	215	209c	10c. p. lb. and 20 p.c.
“ fabrics, N.O.P., costing 10 cents per yard and under.	216	155b	22½ p.c.
“ fabrics, N. O. P., costing over 10 and under 14 cents per yard.	216	156b	25 p.c.
“ fabrics, N.O.P., costing 14 cents and over. NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.	216	157b	27½ p.c.
“ netting for lining of boots, shoes and gloves.	216	158b	
“ rags.	250	135c	25 p.c.
“ socks.	751	301c	Free.
“ stockings.	236	138b	10c. p. lb. and 30 p.c.
“ yarn.	236	138b	10c. p. lb. and 30 p.c.
“ yarns, when genapped, dyed and finished, for the manufacture of braids, cords, tassels and fringes only, when imported by manu- facturers of such articles for use in their factories.	215	209c	10c. p. lb. and 20 p.c.
Work boxes, fancy.	963	331c	Free.
“ iron, structural.	518	18c	35 p.c.
	368	54b	1¼c. p. lb., but not less than 35 p.c.
Works , British copyright, reprints of.	302	34a	15 p.c. and 12½ p.c. ad- ditional.
“ “ “ also copyrighted in Canada, reprints of.	1101	814a	Prohibited.
“ Canadian copyright, reprints of.	1101	814a	Prohibited.
“ fire.	528	155a	25 p.c.
Worm gut for whip and other cord.	725	640a	Free.
Worsted clothing, ready-made, made up by the tailor, seamstress or manufacturer, N.O.P.	240	200c	10c. p. lb. and 25 p.c.
“ and woollen manufactures, viz.:—Blankets and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every descrip- tion, N.E.S.; horse collar cloth; yarn, knitting yarn, fingering yarn and worsted yarn; knitted goods, viz.:—Shirts and drawers and hosiery, N.E.S.	215	209c	10c. p. lb. and 20 p.c.
“ fabrics, N.O.P., costing 10 cents per yard and under.	216	155b	22½ p.c.
“ fabrics, N.O.P., costing over 10 and under 14 cents per yard.	216	156b	25 p.c.
“ fabrics, N.O.P., costing 14 cents and over. NOTE.—As regards items 155, 156 and 157, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.	216	157b	27½ p.c.
“ fabrics, cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for use in the manufacture of.	216	158b	
“ socks.	959	263c	Free.
“ stockings.	236	138b	10c. p. lb. and 30 p.c.
“ yarn.	236	138b	10c. p. lb. and 30 p.c.
“ yarn, genapped, dyed and finished, for the manufacture of braids, cords, tassels and fringes only, when imported by manufacturers of such articles for use in their factories.	215	209c	10c. p. lb. and 20 p.c.
Wringers , clothes.	963	331c	Free.
Writing desks, fancy.	389	15b	81 each and 30 p.c.
“ ink.	518	18c	35 p.c.
“ slates.	321	212a	25 p.c.
	475	135b	1c. each and 20 p.c.

	Depart- mental Number	Acts Number.	Duty.
<i>W—Concluded.</i>			
Wrought iron or steel sheet or plate cuttings or clip- pings as cut at the rolling-mills or ship- yards, fit only for rerolling and to be used for such purpose only.	358	212c	30 p.c.
“ iron or steel nuts, N.E.S.	381	85c	1c. p. lb. and 25 p.c.
“ “ tubing over 2 inches in diameter, threaded and coupled or not.	416	73b	15 p.c.
“ “ or steel tubes, boiler	413	70b	15 p.c.
“ “ tubes, other	417	74b	$\frac{5}{8}$ c. p. lb. and 30 p.c.
“ “ or steel washers, N.E.S.	381	85c	1c. p. lb. and 25 p.c.
“ “ “ nails of all kinds, N.E.S.	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p.c.
“ “ “ spikes, galvanized or not, N.E.S.	374	82b	1 $\frac{1}{2}$ c. p. lb., but not less than 35 p.c.
scrap iron and scrap steel, being waste or refuse wrought iron or steel and fit only to be remanufactured, the same having been in actual use, and not to include cuttings or clippings which can be used as iron or steel without remanu- facture.	357	211c	82 p. ton.
X.			
Xylonite collars.	233	34c	24c. p. doz. and 30 p.c.
“ cuffs	234	47c	4c. p. pair and 30 p.c.
“ in sheets, and in lumps, blocks or balls in the rough	756	255c	Free.
Xyolite collars.	233	34c	24c. p. doz. and 30 p.c.
“ cuffs	234	47c	4c. p. pair and 30 p.c.
“ in sheets, and in lumps, blocks or balls in the rough	756	255c	Free.
Y			
Yams.	97	189c	25 p.c.
Yarn, coir.	749	595a	Free.
“ knitting yarn, fingering yarn, worsted yarn, composed wholly or in part of wool, worsted, hair of alpaca goat or like animal.	215	209c	10c. p. lb. and 20 p.c.
“ cotton, hosiery, under No. 40, not bleached, dyed or coloured	185	127a	2c. p. lb. and 15 p.c.
“ cotton, hosiery, under No. 40, bleached, dyed or coloured	185	128a	3c. p. lb. and 15 p.c.
“ cotton, knitting, under No. 40, not bleached, dyed or coloured	185	127a	2c. p. lb. and 15 p.c.
“ cotton, knitting, under No. 40, bleached, dyed or coloured	185	128a	3c. p. lb. and 15 p.c.
“ cotton, other, under No. 40, not bleached, dyed or coloured	185	127a	2c. p. lb. and 15 p.c.
“ cotton, other, under No. 40, bleached, dyed or coloured	185	128a	3c. p. lb. and 15 p.c.
Yarns, cotton, not coarser than No. 40, unbleached, bleached or dyed, for use in covering electric wires	959	263c	Free.
“ cotton, not coarser than No. 40, unbleached, bleached or dyed, for manufacture of cotton loom harness	959	263c	Free.
“ cotton, not coarser than No. 40, unbleached, bleached or dyed, for use in the manufac- ture of Italian cloths, cotton, worsted or silk fabrics.	959	263c	Free.
“ cotton, in cops only, made from single cotton yarns finer than No. 40, to be used in their factories by manufacturers of Italian cloths, cashmeres and cotton cloths, for selvages of said cloths only	960	264c	Free.

	Depart- mental Number	Acts Number.	Duty.
Y—Concluded.			
Yarn , fingering, woollen, worsted, hair of alpaca goat or other like animal	215	209c	10c. p. lb. and 20 p.c.
“ jute, plain, dyed or coloured, when imported by manufacturers of carpets, rugs and mats, jute webbing or jute cloth, for use in their factories	961	282c	Free.
“ knitting, woollen, worsted, hair of alpaca goat or other like animal	215	209c	10c. p. lb. and 20 p.c.
“ spun from the hair of the alpaca or angora goat, when imported by manufacturers of braids for use in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Controller of Customs	1204	O.C., Nov. 18, '86	Free.
“ woollen or worsted, when genapped, dyed and finished, when imported by manufacturers of braids, cords, tassels and fringes to be used in manufacturing these articles only in their own factories	963	331c	Free.
“ worsted	215	209c	10c. p. lb. and 20 p.c.
Yeast cakes, in packages of 1 lb. or more (weight of package to be included in weight for duty)	56	203d	6c. p. lb.
“ cakes, in packages of less than 1 lb. (weight of package to be included in weight for duty)	57	204c	8c. p. lb.
“ compressed in bulk or mass of not less than 50 lbs.	55	205c	4c. p. lb.
“ compressed in packages of 1 lb. or more, but not over 50 lbs. (weight of package to be included in weight for duty)	56	203d	6c. p. lb.
“ compressed in packages of less than 1 lb. (weight of package to be included in weight for duty)	57	204c	8c. p. lb.
Yellow metal, in bolts, bars and for sheathing	858	811a	Free.
“ prussiate of potash	144	136c	10 p.c.
“ soap, common, not perfumed	17	384a	1½c. p. lb.
“ western Dent corn, when imported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor in Council. (<i>Vide</i> regulations as per O.C., June 11, 1890)	958	265c	Free.
Z			
Zephyrs , cotton striped, dyed or coloured	178	44c	2c. p. sq. yd. & 15 p.c.
Zinc blocks	859	812a	Free.
“ chloride of	439	483a	5 p.c.
“ dust	814	280c	Free.
“ manufactures, N.E.S.	440	485a	25 p.c.
“ oxide of, N.E.S.	822	266c	Free.
“ pigs	859	812a	Free.
“ salts of	439	483a	5 p.c.
“ sheets	859	812a	Free.
“ sulphate of	439	483a	5 p.c.
“ tubing, seamless drawn	418	484a	10 p.c.
“ white dry	150	112c	5 p.c.

INITIAL LETTER FOLLOWING ACT NUMBER—INDICATION OF.

Note.—In the preceding index the initial letter following the Act number indicates the particular enactment which is authority for the item and which bears the given number in the Act so referred to.

“a” indicates that the item is to be found in Chapter 33 Revised Statutes.

“b” in the Act 50-51 Vic., Chap. 39.

“c” in the Act 53 Vic., Chap. 20.

“d” in the Act 53 Vic., Chap. 21.

(a), (b), (c), &c., when in parentheses, indicate subsections of an item.

In all references to Tariff items in letters, circulars, &c., emanating from the Customs Department, unless otherwise specially indicated, the number used is the Departmental number; and in order to avoid errors or misunderstanding, in all communications addressed to the Department having reference to Tariff items, the Departmental number should be used.

PART 1.

INTERPRETATION CLAUSES OF THE TARIFF AND CUSTOMS
ACTS.

INTERPRETATION CLAUSES OF THE TARIFF AND CUSTOMS ACTS.

1. (a.) The expression "port" means a place where vessels or vehicles may discharge or load cargo ; "Port."

(b.) The expression "collector" means the collector of the Customs at the port or place intended in the sentence, or any person lawfully deputed, appointed or authorized to do the duty of collector thereat ; "Collector."

(c.) The expression "officer" means an officer of the Customs. "Officer."

(d.) The expression "vessel" means any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, unless the context is manifestly such as to distinguish one kind or class of vessel from another, and the word "vessel" includes "vehicle." "Vessel."

(e.) The expression "vehicle" means any cart, car, waggon, carriage, barrow, sleigh or other conveyance of what kind soever, whether drawn or propelled by steam, by animals, or by hand or other power, and includes the harness or tackle of the animals, and includes also the fittings, furnishings and appurtenances of the vehicle ; "Vehicle."

(f.) The expression "master" means the person having or taking charge of any vessel or vehicle ; "Master."

(g.) The expression "conductor" means the person in charge, or having the chief direction of any railway train ; "Conductor."

(h.) The expression "owner," "importer" or "exporter" mean the owners, importers or exporters, if there are more than one in any case, and includes persons lawfully acting on their behalf ; "Owner," &c.

(i.) The expression "goods" means goods, wares and merchandise, or movable effects of any kind, including carriages, horses, cattle and other animals, except where these latter are manifestly not intended to be included by the said expression ; "Goods."

(j.) The expression "warehouse" means any place, whether house, shed, yard, dock, pond or other place in which goods imported may be lodged, kept and secured without payment of duty ; "Warehouse."

(k.) The expression "Customs warehouse" includes sufferance warehouse, bonding warehouse and examining warehouse ; "Customs Warehouse."

(l.) The expression "oath" includes declaration and affirmation ; "Oath."

(m.) The use of the expressions "seized and forfeited," "liable to forfeiture," or "subject to forfeiture," or any other expression which might of itself imply that some act subsequent to the commission of the offence is necessary to work the forfeiture, shall not be construed as rendering any such subsequent act necessary, but the forfeiture shall accrue at the time of and by the commission of the offence in respect of which the penalty of forfeiture is imposed ; 46 V., c. 12, s. 4. "Seized and forfeited," &c.

(n.) The expression "value" in respect to any penalty or forfeiture imposed by this act and based upon the value of any goods or articles, means "Value."

the duty-paid value of such goods or articles at the time of the commission of the offence by which such penalty or forfeiture is incurred ;

"Commissioner of Customs." (o.) Except in section four, the expression "Commissioner of Customs" includes the Assistant Commissioner of Customs ;

"Frontier Port." (p.) The expression "frontier port" means the first port at which the vehicle carrying the goods to be entered arrives by land in Canada after crossing the frontier, and the sea, lake or river port at which the vessel in which the goods are carried arrives direct from a port or place out of Canada ;

"Court." (q.) The expression "court" means the Exchequer Court of Canada, or any Superior Court, or Court of Vice-Admiralty ; 51 V., c. 14, s. 2.

General provisions All the expressions and provisions of this Act, or of any such law as aforesaid, shall receive such fair and liberal construction and interpretation as will best insure the protection of the revenue and the attainment of the purpose for which this act or such law was made, according to its true intent, meaning and spirit. 46 V., c. 12, s. 4.

"N.E.S." 2. (a.) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified" ;

"N.O.P." (b.) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for" ;

"F.O.B." (c.) The initials "f.o.b." represent and have the meaning of the words "free on board" ;

"Gallon." (d.) The expression "gallon" means an Imperial gallon ;

"Ton." (e.) The expression "ton" means two thousand pounds avoirdupois ;

"Proof" or "proof spirits." (f.) The expression "proof" or "proof spirits," when applied to wines or spirits of any kind, means spirits of the strength of proof as ascertained by Sykes' Hydrometer ;

"Gauge." (g.) The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs' Standard Gauge ;

"In diameter." (h.) The expression "in diameter," when applied to tubing, means the actual inside diameter measurement ;

"Sheet." (i.) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness ;

"Plate." (j.) The expression "plate" when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness. 53 V., c. 20, 1890.

PART 2.

AN ALPHABETICAL LIST OF ARTICLES WHICH HAVE BEEN
RULED AS COMING UNDER ITEM No. 547, AS BEING
UNENUMERATED, AND THEREFORE DUTI-
ABLE AT 20 PER CENT.

(**M* for *Memo.*, *F* for *File.*)

A.

	Reference.
Acetate of amyl, non-alcoholic.....	*F 2579-'92
do of lime, grey.....	F 2057-'91
Acid, carbonic, put up in iron drums.....	F 4520-'90
do pyrogallic.....	F 1297-'93
do tartaric, crystals of.....	F 5048-'91
Adamant wall plaster.....	F 2606-'91
Aerated waters, in bottles.....	F 3102-'92
Albamural (kalsomine).....	F 602-'93
Albolene.....	F 2091-'93
Albumen substitute.....	F 5290-'91
Ale, "Hop Bitters" (non-alcoholic).....	F 2343-'93
Alizarine oil.....	F 4563-'90
Alloy composite, aluminum.....	F 522-'93
Alum, burnt.....	F 781-'93
do calcined.....	F 4943-'92
Aluminum alloy composite.....	F 522-'93
do in sheets, rods.....	F 3456-'92
do rod.....	F 1602-'93
do shoe soles.....	F 1245-'93
American cypress wood.....	F 2231-'93
Ammonia, household.....	F 4166-'92
Amyl, acetate of, non-alcoholic.....	F 2597-'92
Antimony, smelted and run into moulds.....	F 139-'92
Apricots, green.....	M 448B
Argentine, in pulp.....	F 3580-'91
Artificial fertilizers.....	F 2003-'92
Asbestine, used by paper makers for filling.....	F 1197-'92
Ashes, wood.....	F 4290-'91
Asparagus plants.....	M 451B
Asphalt, "Limmer".....	F 4237-'90
do Trinidad, boiled.....	F 179-'92
Asphaltum, artificial.....	F 5886-'92
do ground raw rock.....	F 4239-'90
do "Hard Cuban".....	F 1158-'92
do soft refined.....	F 1158-'92
Avena (breadstuff).....	F 4515-'90

B

Balls, billiard—bone, celluloid and ivory, imported separately.....	M 451B
Balsam twigs or leaves, in natural state.....	M 451B
Bark, cinchona, powdered.....	F 684-'91
do hemlock, extract of.....	F 3553-'90
Beads, composition and vegetable ivory, in bulk.....	M 448B
Beer colouring (burnt starch).....	F 5513-'92
Beeswax.....	F 5328-'90
Belgian Porphyry paving blocks.....	F 1303-'93
"Best Tonic" (non-alcoholic).....	F 5372-'92
Billiard balls, bone or ivory, imported separately.....	M 451B
do celluloid, imported separately.....	M 451B
Bird skins.....	F 1413-'93
Birds, canary.....	M 451B
do stuffed.....	F 2941-'92
Black, No. 958.....	F 930-'92
do prepared (albumen substitute).....	F 5290-'91
do stamping, for chinaware.....	F 3715-'92
Blocks, paving, Belgian Porphyry.....	F 1303-'93
Bone billiard balls, imported separately.....	M 451B
do counters.....	M 448B
Bone dice.....	M 448B
do ground.....	F 4883-'92
do meal.....	F 706-'92
do do fertilizers.....	M 448B
do steamed.....	F 1010-'91
Borate of manganese.....	F 683-'92
Borax, ground, in quantities less than 25 lbs.....	M 451B
Botany lapp wool (white and coloured).....	F 1240-'91
Bouillon, "Clam".....	F 4868-'92
Box, straw.....	F 310-'92
Bran, cotton seed.....	M 451B

B--Concluded.

	Reference.
Bread, sweet, "Hog's".....	F 302-'93
do unleavened (Passover cakes).....	F 1080-'93
Brewer's pitch, refined.....	F 869-'93
Bricks, fire, for stove lining.....	F 5511-'92
do do the lining of furnaces.....	F 1183-'93
do hollow and porous.....	M 451B
do paving, made from slag or from clay, not glazed.....	F 1493-'93
do made from anthracite coal waste.....	M 451B
Buckram shapes, untrimmed.....	F 4053-'91
Bullion clippings, sweepings.....	F 5701-'92
Burnt alum.....	F 781-'93
do starch (colouring matter).....	F { 2312-'91 5513-'92
do sugar (spirits colouring).....	F { 2656-'91 2691-'91
Butter, caramel, not sweetened.....	F 1053-'91
Butyric ether, non-alcoholic.....	F 2597-'92
Byerlite (artificial asphaltum).....	F 5886-'92

C

Cakes, Passover (unleavened bread).....	F 1080-'93
Calcareous rock, ground (mineral white).....	F 2201-'92
Calcined alum.....	F 4943-'92
Canaba wax.....	F 3580-'91
Canary birds.....	M 451B
Caramel butter, not sweetened.....	F 1053-'91
do , intense.....	F 5132-'90
Carbon, silicate of.....	F 3720-'90
Carbonate potash, refined.....	F 1174-'93
Carbonic acid, put up in drums.....	F 4520-'90
Carolina white cedar.....	F 226-'92
Caulking cotton, spun.....	F 2910-'92
Cedar, white, Carolina.....	F 226-'92
Celluloid billiard balls, imported separately.....	M 451B
do thimbles.....	F 453-'92
Cerealine.....	F 2399-'91
Chalk for pencils, containing no plumbago.....	F 3815-'92
Chestnut, extract of, liquid.....	F 3554-'90
Chewing gum, not sweetened.....	M 451B
Cinchona bark, powdered.....	F 684-'91
Cions of grape vines.....	F 2149-'92
do (twigs as cut from trees).....	F 1007-'93
Clam bouillon.....	F 4868-'92
Clay, pipe, cut into squares.....	F 4279-'92
Cleaning compound, "De Spain's".....	F 1477-'92
Climax welding compound, for welding steel.....	F 1192-'91
Clippings, raw hide.....	F 4470-'91
Cloth, linen glass, woven in part with coloured lined thread.....	F 507-'93
do silicate (mineral wool fastened with wire to coarse sacking).....	F 1029-'91
Cobs, corn.....	F 2294-'92
Cocoanut oil cake.....	M 451B
Colour, porter.....	F 1874-'92
Colouring, beer (burnt starch).....	F 5513-'92
do for spirits (product of burnt sugar).....	F { 2656-'91 2691-'91
Communion wafers.....	F 1430-'93
Composite, aluminum alloy.....	F 522-'93
Composition beads, in bulk.....	M 448B
do for preserving wood (compound of crude benzine and creosote).....	F 552-'92
do fuel, in blocks.....	M 451B
do "Tripoli".....	F 1132-'91
Compound, improved cleaning, "De Spain's".....	F 1477-'92
do welding, "Climax," for welding steel.....	F 1192-'91
Concentrated Dongola (leather dye).....	F 1725-'92
Corn cobs.....	F 2294-'92
Corn flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts removable by bolting only, and not capable of being used as starch without further change.....	M 451B
Corn grit.....	F 2077-'93
do offal.....	F 2077-'93
Costumes, theatrical.....	F 2668-'93
Cotton, caulking, spun.....	F 2910-'92
do galoon.....	F 4983-'90
do pickers, raw hide.....	F 1031-'91

C—Concluded

	Reference.
Cotton seed bran.....	M 451B
do do foots.....	F 4981-'92
do do soap stock.....	F 1771-'92
do wool, dyed.....	F 3048-'92
Counters, bone.....	M 448B
Crayons, metal workers.....	F 281-'93
Creolin, an antiseptic and disinfectant.....	M 451B
Crosote oil.....	F 1911-'93
Crystal rice.....	F 5769-'92
do , washing, Pickstone's.....	F 1903-'92
Crystals, tartaric acid.....	F 5048-'91
Cutchine, or cutch extract.....	F 1412-'92
Cylinders, wax, phonograph.....	F 3068-'91
Cypress wood, American.....	F 2234-'93

D

DeSpain's improved cleaning compound.....	F 1477-'92
Diabetic food, special.....	M 451B
Diastase.....	F 1045-'92
Door top knobs, made of material similar to earthenware.....	M 443B
Dice, bone.....	M 448B
Dongola, concentrated (leather dye).....	F 1725-'92
Doylies, linen, plain.....	F 5127-'92
Dried natural flowers (bouquets).....	F 3579-'91
do do grasses (bouquets).....	F 3579-'91
Dross, tin.....	F 4871-'92
Dry plate emulsion, photographic.....	F 710-'91
do straw pulp, for grinding into paper.....	F 2386-'92
Dye, jet black, for dyeing cotton.....	F 5306-'92
do leather, Concentrated Dongola.....	F 1725-'92
Dyed cotton wool.....	F 3048-'92

E

Egg yolk, in bulk, preserved with salt, &c.....	M 451B
Embalming fluid, containing no alcohol.....	F 1697-'93
Ester gum.....	F 3604-'92
Ether, butyric, non-alcoholic.....	F 2577-'92
Extract of chestnut, liquid.....	F 3554-'90
do cutch, (Cutchine).....	F 1412-'92
do hemlock bark.....	F 3553-'90
do smoke, liquid.....	F 2288-'92
do , root beer, liquid, "Hire's," containing no alcohol.....	F 4211-'91

F

Facings, foundry (sea coal, pipe facings, charcoal, silver lead).....	F 3734-'90
do soapstone.....	F 308-'93
Feed (similar to bran).....	F 2996-'92
Fertilizers, artificial.....	F 1241-'92
do bone meal.....	M 448B
Fibre, Ramie.....	F 3483-'92
Fibro Ferro Feeder.....	F 4215-'91
Filler, silver white.....	F 961-'91
Fire bricks, for stove linings.....	F 5511-'92
do lining furnaces.....	F 1183-'93
Fire clay gas logs.....	M 451B
do gas retorts.....	M 451B
do stove linings.....	M 451B
Fish offal, for manufacture of fertilizers.....	F 2441-'91
do punice.....	M 448B
do refuse.....	F 5153-'90
Flax packing.....	F 1144-'91
Flour, corn. When found to contain all the properties of the corn or corn-meal, less the bran and other parts removable by bolting only, and not capable of being used as starch without further change.....	M 451B
Flour, gluten.....	M 451B
Flowers, natural, dried (bouquets).....	F 3579-'91
do wax.....	M 451B

F—Concluded.

	Reference.
Fluid, embalming, containing no alcohol.....	F 1697—'93
Foamine, "Mason's".....	F 1372—'91
Food, diabetic, special.....	M 451B
do "Fould's" wheat germ meal.....	F 4968—'90
do Health. A specially prepared wheat, flour or meal.....	M 451B
Foots, cotton seed.....	F 4981—'92
Fould's wheat germ meal.....	F 4968—'90
French horn.....	F 4983—'90
Fuel, composition, in blocks.....	M 451B

G

Galoon, cotton.....	F 4983—'90
Gas logs, fire clay.....	M 451B
do retorts, fire clay.....	M 451B
Gilling twine (so-called), linen thread.....	M 451B
Glass cloth, linen, woven in part with coloured linen thread.....	F 507—'93
Gluten flour.....	M 451B
Gold solution, for decorating earthenware.....	F 1544—'93
Grape pumice, for manufacture of fertilizers.....	F 5267—'90
do vine cions.....	F 2149—'92
Grasses, natural, dried (bouquets).....	F 3579—'91
Grease, soap, not rough or unrendered.....	F 4791—'90
do stuffing.....	F 3104—'91
Grey acetate of lime.....	F 2057—'91
Grit, corn.....	F 2077—'93
Ground bone.....	F 4883—'92
do calcareous rock (mineral white).....	F 2201—'92
do nut galls.....	F 3853—'91
Gum, chewing, not sweetened.....	M 451B
do Ester.....	F 3604—'92

H

Hair, plasterer's, having gone through a process of manufacture.....	F 4573—'91
Hay.....	F 2883—'91
do marsh.....	F 1229—'92
Health food, a specially prepared wheat flour or meal.....	M 451B
Hemlock bark, extract of.....	F 3553—'90
Hire's root beer extract, liquid, containing no alcohol.....	F 4211—'91
Hog's sweet breads.....	F 302—'93
Hop Bitter ale, non-alcoholic.....	F 2343—'93
do extract, Mason's original.....	F 1372—'91
Horn, "French".....	F 4983—'90
do pith.....	F 1661—'92
do scoops.....	F 1025—'91
do strip (dress stay).....	F 1606—'91
Horses, sanitary bedding for, "Peat moss".....	F 5107—'91
Household ammonia.....	F 4166—'92
Hyposulphite of soda.....	F 2545—'92

I

Ink, printer's.....	F 3176—'92
Insect powder.....	M 451B
Intense caramel.....	F 5132—'90
Ipecac, ground.....	F 156—'93
Iron slag.....	M 451B
do sponge.....	F 1103—'91
Isinglass.....	F 3642—'91
Ivory billiard balls, imported separately.....	M 451B

J

Japanese sea weed.....	F 4149—'91
Jet black dye, for dyeing cotton.....	F 5306—'92
Jeweller's waste material.....	F 5701—'92

K

Kalsomine, "Albanural".....	F 602—'93
Knobs, door top, made of materials similar to earthenware.....	M 443B

L

	Reference.
Laths, wood.....	F 5669—'92
Leather-dye, Concentrated Dongola.....	F 1725—'92
Leaves, balsam, in natural state.....	M 451B
Lime, acetate of, grey.....	F 2057—'91
Limmer asphalt.....	F 4237—'90
Linen doylies, plain.....	F 5127—'92
do glass cloth, woven in part with coloured linen thread.....	F 507—'93
do sideboard covers, plain.....	F 5127—'92
do thread, on spools.....	F 560—'92
do do (so called) gilling twine.....	M 451B
Linseed meal.....	F 1647—'92
Liquorice powdered.....	F 3875—'91
do root, powdered.....	M 515B
Liquid extract of chestnut.....	F 3554—'90

M

Manganese, borate of.....	F 683—'92
Maple sugar, below No. 14 D.S.....	F 1935—'93
Marine shells, ground or broken.....	M 451B
Marsh hay.....	F 1229—'92
Mason's Foamine.....	F 1372—'91
do Original Hop Extract.....	F 1372—'91
Meal, bone.....	F 706—'92
do Fould's wheat germ meal.....	F 4968—'90
do linseed.....	F 1647—'92
do or wheat flour, health food, specially prepared.....	M 451B
Metal workers' crayons.....	F 281—'93
Milk sugar.....	F 5880—'92
Mineral pulp.....	M 451B
do white, (calcareous rock, ground).....	F 2201—'92
Moss, peat, sanitary bedding for horses.....	F 5107—'91
Mushroom spawn.....	F 5103—'90
Myrbane oil.....	F 5993—'92

N

Naphtol.....	F 1698—'93
Naphtylamine.....	F 1698—'93
Nectarines, green.....	F 3550—'90
Nickel salts.....	F 1188—'93
Nut galls, ground.....	F 3853—'91

O

Oats, rolled.....	F 914—'92
Offal, corn.....	F 2077—'93
do fish, for manufacture of fertilizers.....	F 2441—'91
Oil, alizarine.....	F 4563—'90
do cake, cocoanut.....	M 451B
do crosoite.....	F 1911—'93
do myrbane.....	F 5993—'92
do rosin.....	M 451B
Onion sets, for planting, but not fit for table use.....	M 451B
Opium, powdered.....	F 1589—'93

P

Packing, flax.....	F 1144—'91
Palm pitch.....	F 2812—'91
Parchment, writing, skins of.....	F 4380—'92
Passover cakes (unleavened bread).....	F 1080—'93
Paving bricks, made from slag or from clay, not glazed.....	F 1493—'93
do blocks, Belgian Porphyry.....	F 1303—'93
do do made from slag of blast furnaces.....	M 451B
do do of stone, not further advanced than chipped or rough hammered.....	M 612B
Pearline (so called), not a pure aniline dye.....	F 1330—'93
Pears.....	M 451B
"Peat moss," Sanitary bedding for horses.....	F 5107—'91
Pencils, chalk, containing no plumbago.....	F 3815—'92
do soapstone.....	F 281—'93
Phenacetine.....	M 614B
"Phenol developer," used in dyeing cotton.....	F 1058—'93
	F 3844—'91

P—*Concluded.*

	Reference.
Phonograph wax cylinders	F 3068—'91
Phosphate powder, "Thomas"	F 3296—'92
Photographers' waste material	F 5701—'92
Photographic dry-plate emulsion	F 710—'91
Pickers, raw hide, cotton	F 1031—'91
do do for woollen looms	F 2916—'92
Pickstone's washing crystal	F 1903—'92
Pipe clay, cut into squares	F 4279—'92
Pitch, palm	F 2812—'91
do refined (brewer's)	F 869—'93
Pith, horn	F 1661—'92
Plants, asparagus	M 451B
do rhubarb	M 451B
Plaques made of hemp, strawboard and coated with a composition	F 4141—'90
Plaster, wall, "Adamant"	F 2606—'91
Plasterer's hair, having gone through a process of manufacture	F 4573—'91
Porphyry paving blocks, "Belgian"	F 1303—'93
Porter colour	F 1874—'92
Potash, carbonate, refined	F 1174—'93
do sulphate of	F 4821—'91
Powder, insect	M 451B
Powdered cinchona bark	F 684—'91
do liquorice	F 3875—'91
do opium	F 1589—'93
do rhubarb root	F 684—'91
Prepared black (albumen substitute)	F 5290—'91
Printer's ink	F 3176—'92
Pulp, mineral	M 451B
do straw, dry (for grinding into paper)	F 2886—'92
Pumice, fish	M 448B
do grape, for manufacture of fertilizers	F 5267—'90
Putty skin	F 4967—'91
Pyrogallic acid	F 1297—'93

R.

Ramie fibre	F 3483—'92
Raw-hide clippings	F 4470—'91
do pickers, cotton	F 1031—'91
do do for woollen looms	F 2916—'92
Refined carbonate of potash	F 1174—'93
do pitch (brewer's)	F 869—'93
Refuse, fish	F 5153—'90
Rhubarb root, powdered	F 684—'91
do roots or plants	M 451B
Rice "Crystal"	F 5769—'92
Rod, aluminum	F 1602—'93
Rolled oats	F 914—'92
Root beer extract, liquid, "Hire's," containing no alcohol	F 4211—'91
Roots, rhubarb	M 451B
Rosin oil	M 451B
Rotten stone	F 514—'93
"Rough on rats"	M 451B
Rubber waste (being clippings only)	F 4776—'91

S.

Saggers	F 2851—'91
Salt, sulphated	F 1977—'93
Salts, nickel	F 1188—'93
Sanitary bedding for horses. "Peat moss"	F 5107—'91
Scenery, theatrical	F 2668—'93
Scoops, horn	F 1025—'91
Seaweed, Japanese	F 4149—'91
Shapes, buckram, untrimmed	F 4053—'91
Shells, marine, ground or broken	M 451B
Shoddy pulled from the stocking	F 1335—'91
Shoe soles, aluminum	F 1245—'93
Sideboard covers, linen, plain	F 5127—'92
Silicate cloth, (mineral wool fastened with wire to coarse sacking)	F 1029—'91
do of carbon	F 3720—'90
Silver white filler	F 961—'91
Skins, bird	F 1413—'93
do of writing parchment	F 4380—'92

S—Concluded.

	Reference.
Slag, iron	M 451B
Smoke, extract of, liquid	F 2288-'92
Soap grease, not rough or unrendered	F 4791-'90
do , soft	F 2702-'92
do stock, cotton seed	F 1771-'92
Soapstone facings	F 308-'93
do pencils.....	F 281-'93
Soda, hyposulphite of	F 2545-'92
Soft soap.....	F 2702-'92
Soles, shoe, aluminum.....	F 1245-'93
Solution, gold, for decorating earthenware	F 1544-'93
Spawn, mushroom.....	F 5103-'90
Spirits colouring, product of burnt sugar.....	F 2691-'91
Sponge, iron.....	F 1103-'91
Spun cotton caulking.....	F 2910-'92
"Stamping black," for chinaware.....	F 3715-'92
Starch, burnt (beer colouring).....	F 5513-'92
do do (colouring matter).....	F 2312-'91
Steamed bone.....	F 1010-'91
Stone, paving blocks of, not further advanced than chipped or rough hammered	M 612B
do rotten	F 514-'93
Stove lining, fire brick.....	F 5511-'92
do do fire clay.....	M 451B
Straw box.....	F 310-'92
do pulp, dry (for grinding into paper).....	F 2386-'92
Strips, horn (dress stay)	F 1606-'91
Stuffed birds	F 2941-'92
Stuffings, grease	F 3104-'91
Substitute, albumen.....	F 5290-'91
Sugar, burnt (spirits colouring).....	F 2691-'91
do maple, below No. 14 D.S.....	F 1935-'93
do of milk tablets, not further sweetened.....	M 451B
do , milk.....	F 5880-'92
Sulfonal.....	M 614B
	F 1058-'93
Sulphate of potash.....	F 1830-'91
	F 4821-'91
Sulphated salt.....	F 1977-'93
Sweet breads, "Hog's".....	F 302-'93

T

Talc.....	F 1117-'91
"Tankage" for the manufacture of fertilizers.....	F 5267-'90
Tannin preserver.....	M 451B
Tartaric acid crystals.....	F 5048-'91
Terra alba.....	T 4272-'90
Theatrical costumes and scenery.....	F 2668-'93
Thimbles, celluloid.....	F 453-'92
"Thomas" phosphate powder.....	F 3296-'92
Thread, linen (so called) gilling twine.....	M 451B
do do on spools.....	F 560-'92
Tin dress.....	F 4871-'92
"Tonic, Best," non-alcoholic.....	F 5372-'92
Trinidad asphalt, boiled.....	F 179-'92
Tripoli composition.....	F 1132-'91
Twigs as cut from trees (cions).....	F 1107-'93
do , balsam, in natural state.....	M 451B
Twine, gilling (so called) linen thread.....	M 451B

U

Unleavened bread. (Passover cakes).....	F 1080-'93
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V

Vegetable ivory beads, in bulk.....	M 448B
Vines, grape, cions of.....	F 2149-'92

W

Wafers, communion.....	F 1430-'93
Wall plaster, "Adamant".....	F 2606-'91
Washing crystal, "Pickstone".....	F 1903-'92

W—Concluded.

	Reference.
Waste material, of jewellery manufacturers and photographers.....	F 5701—'92
do rubber (being clippings only).....	F 4776—'91
Waters, aerated, in bottles.....	F 3102—'92
Wax, bees.....	F 5238—'90
do Canaba.....	F 3580—'91
do cylinders, phonograph.....	F 3068—'91
do flowers.....	M 451B
Weed, sea, Japanese.....	F 4149—'91
Welding compound, "Climax," for welding steel.....	F 1192—'91
Wheat flour, specially prepared. "Health Food".....	M 451B
do germ meal, "Fould's".....	F 4968—'90
White cedar, Carolina.....	F 226—'92
do filler, silver.....	F 961—'91
Wood ashes.....	F 4290—'91
do , composition for preserving (compound of crude benzine and creosote).....	F 552—'92
do cypress, American.....	F 2234—'93
do lath.....	F 5669—'92
Wool, botany lapp (white and coloured).....	F 1240—'91
do cotton, dyed.....	F 3048—'92
do do do , raw.....	M 451B
Writing parchment, skins of.....	F 4380—'92

PART 3.

ALPHABETICAL LIST OF ARTICLES IN RESPECT OF WHICH
DEPARTMENTAL DECISIONS AS TO RATING HAVE
BEEN GIVEN SINCE 28TH MARCH, 1890.

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
A			
A B C Pathfinder "Railway Guide".....	6c. p. lb. & 20 p.c.	303	M 526B
Acetate of amyl, alcoholic.....	\$2.12½ p. gall. & 30 p.c.	130d	F 2597-'92
Acid phosphate powder, for making baking powder. . .	3c. p. lb.	141	M 451B
Acorns.....	3c. p. lb.	122	M 451B
Adams' composition for cleaning and polishing furniture.	1¼c. p. lb.	170	M 451B
Adams' mineral soap.....	3c. p. lb.	20	M 451B
Advertising cards, cut in shape and illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
do do playing.....	6c. p. pack.	309	F 1195-'93
do court plaster.....	15c. p. lb. & 25 p.c.	305	F 3927-'92
do Japanese fans.....	6c. p. lb. & 20 p.c.	303	F 4873-'92
do looking glass.....	35 p.c.	304	F 2186-'93
do peanuts, paper.....	35 p.c.	320	F 5721-'92
do stickers.....	15c. p. lb. & 25 p.c.	305	M 451B
Agate ware, iron.....	35 p.c.	436	F 3999-'92
Air gums, "Daisy".....	35 p.c.	518	F 4725-'92
Albany compound, "grease," as lubricating oil.....	25 p.c.	168	M 451B
Album insides.....	35 p.c.	320	F 758-'92
Albums, "book of views," without reading matter. . .	6c. p. lb. & 20 p.c.	303	M 451B
do photograph.....	35 p.c.	320	M 451B
Alcohol, homeopathic.....	\$2.12½ p. gall.	130a	M 451B
Alhambra coloured cotton quilts, colours woven.....	25 p.c.	180	M 451B
Almond paste.....	1¼c. p. lb. & 35 p.c.	79	M 451B
Aluminum alloyed ½ of 1 p.c. of copper.....	Free.	770	F 5379-'92
do bronze.....	30 p.c.	344	M 451B
Alum, porous.....	Free.	769	M 485B
"American Fashion Review".....	Free.	763	M 451B
Amyl, acetate of, alcoholic.....	\$2.12½ p. gall. & 30 p.c.	130d	F 2597-'92
Anatomical study, Yaggy's.....	6c. p. lb. & 20 p.c.	303	M 451B
Annunciators, wholly adapted to telephone, telegraph and other electric and galvanic apparatus, and not suit- able for other purposes.....	25 p.c.	544	M 418B
Antimony, metallic, crude.....	Free.	771	F 2887-'93
"Anti-Opium News".....	Free.	763	F 5801-'92
Anvils.....	30 p.c.	429	
Apples, bags containing.....	20 p.c.	Sec. 8, Tariff Act.....	F 2892-'93
Appleton's "Railway Guide".....	6c. p. lb. & 20 p.c.	303	M 451B
Arabic gum, artificial, or dextrine.....	1c. p. lb.	21	M 451B
"Arabol" gum.....	1c. p. lb.	21	F 647-'92
"Art Amateur".....	Free.	763	F 2879-'92
Artificial gum arabic or dextrine.....	1c. p. lb.	21	M 451B
do teeth, porcelain.....	30 p.c.	275	F 2554-'93
Artists' colour boxes, "japanned".....	35 p.c.	436	M 448B
do prepared canvas.....	5c. p. sq. yd. & 15 p.c.	231	M 451B
Artotype bromide paper.....	35 p.c.	320	F 2870-'92
do engravings.....	20 p.c.	308	F 4590-'92
"Assay" lead.....	30 p.c.	433	F 3580-'92
Atlas "Royal Canadian World".....	20 p.c.	306	F 1891-'93
Automatic locomotive bell ringers.....	30 p.c.	429	M 451B
Axe handles, wooden.....	25 p.c.	506	F 716-'93
Axe grease, plumbago.....	1c. p. lb.	175	F 5026-'92
Azo green paste (aniline dye), in bulk.....	Free.	801	F 153-'93
B			
Bagatelle balls, imported separately.....	35 p.c.	524	M 451B
Bags containing apples.....	20 p.c.	Sec. 8, Tariff Act.....	F 2892-'93
do "seed," paper, printed and lithographed.....	6c. p. lb. & 20 p.c.	303	F 402-'93
Baize, green.....	10c. p. lb. & 20 p.c.	215	M 448B
Baking japan varnish.....	20c. p. gall. & 25 p.c.	159	M 448B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>B—Continued.</i>			
Ballast unloader, railway.	30 p.c.	404	F 1790—'92
Balls, bagatelle, imported separately.	35 p.c.	524	M 451B
do billiard, papier maché.	35 p.c.	320	M 451B
do rubber, ornamented.	25 p.c.	253	M 448B
Bamboo curtains.	35 p.c.	488	M 451B
do reeds, cut to length, for making furniture.	25 p.c.	484	F 5604—'92
Band, cotton, spindle.	25 p.c.	261	F 491—'93
Banks, "dime saving."	35 p.c.	518	F 4558—'92
"Banner of Faith," monthly magazine.	Free.	763	M 451B
Bar, copper, bevelled.	30 p.c.	344	F 1304—'93
do iron, galvanized.	30 p.c.	429	M 451B
Barrel head linings.	25 p.c.	506	M 451B
Barrels, half—containing petroleum.	40c. each.	480	F 531—'93
Bars, finger, reaper and mower, being angle iron or steel cut to exact length, rolled, sheared off and straightened, with a slot cut out of the side of each bar.	35 p.c.	405	M 451B
Baryta paper.	35 p.c.	320	F 4845—'92
Basswood lumber over $\frac{1}{16}$ inch thick.	20 p.c.	504	M 451B
Bath tubs, copper, fitted up.	35 p.c.	488	F 2209—'93
do do not fitted up.	30 p.c.	344	F 2209—'93
Battery jars, glass.	5c. p. doz. & 30 p.c.	282	F 551—'92
Beaded gimp trimming.	30 p.c.	197	F 2297—'93
Bead necklets, glass.	35 p.c.	518	M 448B
do gold and silver.	35 p.c.	518	M 448B
Beads, glass, strung.	35 p.c.	518	F 2576—'92
do do unstrung.	20 p.c.	293	F 2576—'92
do prayer, strung permanently on wire.	35 p.c.	518	M 448B
do and shell bracelets, combined.	35 p.c.	518	M 448B
Bed lace.	25 p.c.	180	F 804—'92
Beer pumps, brass.	35 p.c.	407	F 2236—'93
Bellows, blacksmith's.	25 p.c.	270	M 451B
Bell ringers, automatic locomotive.	30 p.c.	429	M 451B
Bells, wholly adapted to telephone, telegraph and other electric and galvanic apparatus, not suitable for other purposes.	25 p.c.	544	M 418B
Belt buckles, clasps or fasteners.	30 p.c.	337, 429	F 2574—'92
do cotton spindle.	25 p.c.	261	F 491—'93
do dressing, prepared grease.	30 p.c.	146	M 451B
Belting, rubber, if in merchantable condition.	5c. p. lb. & 15 p.c.	256	F 4322—'92
do old and damaged.	25 p.c.	261	F 4322—'92
Belts, electric or galvanic.	25 p.c.	248	M 459B
do leather.	25 p.c.	270	F 2574—'92
do made of elastic webbing.	25 p.c.	204	F 2574—'92
do do non-elastic webbing.	20 p.c.	205	F 2574—'92
do silk.	30 p.c.	221	F 2574—'92
"Berean Leaf Cluster."	6c. p. lb. & 20 p.c.	303	M 451B
Bible lesson pictures.	6c. p. lb. & 20 p.c.	303	F 1593—'93
do "Mormon."	5 p.c.	301	F 601—'93
Bicycle black (black japan).	20c. p. gall. & 25 p.c.	159	F 2744—'92
do tires—rubber tubes and bands for manufacture of.	25 p.c.	253	F 470—'93
Billiard balls, papier maché, when imported separately.	35 p.c.	320	M 451B
Bills, confederate.	35 p.c.	320	F 2999—'92
do theatrical.	6c. p. lb. & 20 p.c.	303	F 1197—'93
Binding, carpet, woven in whole or in part with coloured cotton or jute yarn.	25 p.c.	180	F 201—'92
do Prussian.	30 p.c.	197	M 451B
do skirt, cotton velvet.	30 p.c.	222	F 1326—'93
Bits, machine, imported separately.	35 p.c.	390	M 448B
Bitters, "Constitutional."	50 p.c.	134	M 451B
do "Uncle Sam."	\$2.12½ p. gall. & 30 p.c.	130d	F 2208—'92
Bitters, Vermont.		130g	M 451B
Bituminous building paper, "O. K." brand.	35 p.c.	320	F 5964—'92
Black, book muslin.	32½ p.c.	181	M 451B
do drop, ground in japan.	5c. p. lb. & 25 p.c.	154	M 451B
do dye, "Levant Ink."	30 p.c.	146	F 380—'93
do lead.	30 p.c.	456	M 451B
Black, pigment.	30 p.c.	152	F 5026—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>B—Continued.</i>			
Blacksmith's bellows.....	25 p.c.	270	M 451B
Blank playing cards, with fancy backs.....	6c. p. lb. & 20 p.c.	303	F 703-'93
Blanks, coultter plate steel plates for.....	30 p.c.	352	F 447-'93
do file	30 p.c.	429	M 451B
do insurance, illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
do do not illustrated.....	35 p.c.	304	M 451B
Bleached tow for manufacturing purposes.....	Free.....	971	F 2520-'93
Bleaching powder.....	Free.....	821	F 2497-'92
Blinds, window, inside sliding.....	35 p.c.	488	M 451B
Blotters, printed but not illustrated.....	35 p.c.	304	M 448B
Blowers and fans for circulating air.....	30 p.c.	429	F 690-'93
Blue paint, containing a drier.....	5c. p. lb. & 25 p.c.	154	F 1988-'92
Board, wood pulp.....	25 p.c.	506	M 502B
Boards, whitewood, shaved $\frac{3}{8}$ inch thick.....	20 p.c.	504	F 2878-'93
Boats, portable, made of wood and canvas.....	25 p.c.	506	F 773-'93
Bodies, wool, for ladies' felt hats.....	20 p.c.	242	F 2060-'93
Body protectors, rubber, baseball.....	25 p.c.	253	F 1546-'93
Boiler flues.....	30 p.c.	429, 404	F 1769-'93
do sheets, steel.....	360	F 5126-'92	
Boilers, galvanized iron.....	35 p.c.	436	M 448B
Bolted fustic.....	Free.....	809	F 1576-'93
do plumbago.....	30 p.c.	456	F 401-'92
Bonds, confederate.....	35 p.c.	320	F 1813-'92
"Bonner's" horse cleaner.....	50 p.c.	134	F 4308-'92
Bonnet fronts, widow's frilled.....	30 p.c.	197	F 5971-'92
Book, advertising new designs in lace curtains.....	6c. p. lb. & 20 p.c.	303	F 4974-'92
do Buyer, The.....	6c. p. lb. & 20 p.c.	303	M 451B
do covers, illustrated paper.....	6c. p. lb. & 20 p.c.	303	M 451B
do "Glimpses of the World or Portfolio of Photographs".....	6c. p. lb. & 20 p.c.	303	F 2078-'92
do muslin, black.....	32 $\frac{1}{2}$ p.c.	181	M 451B
do of views, or albums without reading matter.....	6c. p. lb. & 20 p.c.	303	M 451B
do "Photographs of the World".....	6c. p. lb. & 20 p.c.	303	F 1848-'93
do "Songs of Rejoicing".....	5 p.c.	301	F 1379-'93
Books, fishing fly.....	35 p.c.	542	M 538B
do hymn, musical.....	5 p.c.	301	F 5089-'92
do letter copying.....	35 p.c.	320	M 451B
do part blank and printed.....	35 p.c.	320	F 924-'93
"Boot and Shoe Recorder".....	Free.....	763	M 538B
do calks (lumber driver's).....	30 p.c.	429	F 464-'92
do combination shank.....	25 p.c.	251	F 631-'93
Bootees, knitted wool.....	10c. p. lb. & 30 p.c.	236	F 1653-'92
Boots, horse, leather.....	35 p.c.	271	M 451B
do wholly of felt.....	25 p.c.	251	M 451B
Bottle washing machine.....	30 p.c.	404	M 451B
do wrapper (paper).....	35 p.c.	320	F 2034-'92
Bottles, fancy, (containing essence, being glass table-ware).....	5c. p. doz. & 30 p.c.	282	F 2456-'92
do ginger ale.....	30 p.c.	281	F 1070-'93
Bottling wire, Nos. 21 and 22 gauge.....	25 p.c.	427	F 253-'92
Box, fancy, lined with plush, containing 2 salts and 2 spoons of Britannia metal, not plated.....	35 p.c.	518	F 3308-'92
Boxes, artist's colour, japanned.....	35 p.c.	436	M 448B
do cardboard, printed.....	6c. p. lb. & 20 p.c.	303	F 5065-'92
do cigar, plain.....	25 p.c.	506	F 5322-'92
do do printed.....	6c. p. lb. & 20 p.c.	303	F 5322-'92
do confectionery.....	35 p.c.	320	M 616B
do jewel, paper or cardboard.....	35 p.c.	320	F 1643-'93
do do paper, lined with plush, silk or satinette.....	35 p.c.	518	M 616B
do labelled.....	6c. p. lb. & 20 p.c.	303	F 4273-'92
do paper, printed.....	15c. p. lb. & 25 p.c.	305	F 2519-'92
do paper embellished with chromos, but without any printed matter.....	6c. p. lb. & 20 p.c.	303	M 451B
do pasteboard of no commercial value, containing commercial samples.....	Free.....	518	M 595B
do ring, paper.....	35 p.c.	518	F 1617-'93
do tin, tobacco.....	35 p.c.	436	M 451B
Bows, buggy, in the rough.....	25 p.c.	506	F 5670-'92
Bracelets, beads and shell combined.....	35 p.c.	518	M 448B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>B—Continued.</i>			
Braces, lace back.....	35 p.c.	247	F 3186—'92
Brace web, non-elastic.....	20 p.c.	205	F 2572—'93
Brackets for curtain poles, brass.....	30 p.c.	337	M 515B
do shelf, iron.....	30 p.c.	391	M 448B
Braid, cotton.....	30 p.c.	197	F 2327—'93
Braided barbless fence wire.....	30 p.c.	429	F 1999—'92
Brass curtain pole ends, rings and brackets.....	30 p.c.	337	M 515B
do eyelets, tinned.....	30 p.c.	337	M 502B
do for tagging corset laces, less than 4 inches wide.....	15 p.c.	335	F 4663—'92
do do corset laces, not less than 4 inches wide.....	Free.	850	F 4663—'92
do hair pins.....	30 p.c.	423	M 448B
do hinges.....	35 p.c.	390	F 5178—'92
do locks, butts and hinges and brass cabinet-maker's hardware generally.....	35 p.c.	390	M 459B
do patterns.....	30 p.c.	337	M 451B
do pumps.....	35 p.c.	407	M 645B
do sheet, plain, cut into narrow strips of less than 4 inches wide.....	15 p.c.	335	M 451B
do sheet, polished.....	30 p.c.	337	F 1558—'92
do do stamped or figured, cut into narrow strips.....	30 p.c.	337	M 451B
do tubes, tinned.....	30 p.c.	337	M 448B
do tubing, cased.....	30 p.c.	337	M 485B
do watch keys.....	30 p.c.	337	M 451B
do weights for scales.....	30 p.c.	337	M 451B
do wire, drawn but not rolled.....	15 p.c.	426	F 831—'93
Brick, enamelled, for tiling work.....	35 p.c.	279	F 635—'93
do fire, for baker's oven.....	Free.	973	M 451B
Brocaded seating, patent (an imitation of hair cloth).....	32½ p.c.	181	M 451B
Broken rice.....	1½c. p. lb.	44	M 451B
Bromide paper, artotype.....	35 p.c.	320	F 2870—'92
Bronze, aluminum.....	30 p.c.	344	M 451B
do statues.....	30 p.c.	344	F 1738—'93
do wire.....	15 p.c.	426	M 451B
Brooches, plated or not.....	20 p.c.	341	F 1871—'92
Brunswick green, dry colour, N.E.S.....	20 p.c.	151	M 471B
Buckets, rubber, for chain pumps.....	35 p.c.	407	M 471B
Buckles, belt (according to metal).....	30 p.c.	337, 429	F 2574—'92
do for suspenders.....	35 p.c.	247	M 485B
do made of iron wire, tinned or made of iron only, when not specially for use as saddlers' hardware.....	30 p.c.	429	M 502B
do made of tin.....	35 p.c.	436	M 502B
do tin, for suspenders.....	35 p.c.	247	M 451B
do used on canvas carriers for harvesters.....	35 p.c.	390	F 1375—'92
Buck-saw frames.....	35 p.c.	390	F 2479—'93
Buff pigment.....	30 p.c.	152	F 5026—'92
Buggies, complete, except trimming and painting.....	35 p.c.	481	M 430B
Buggy bows, in the rough.....	25 p.c.	506	F 5670—'92
do case, for physicians.....	35 p.c.	542	F 189—'92
Building paper, bituminous, "O.K." brand.....	35 p.c.	320	F 5964—'92
Burr stone, rough (shaped into a circle, holed and chiselled).....	30 p.c.	465	F 1803—'93
Bushes, cart and wagon.....	35 p.c.	390	M 451B
Busts, Parian or statuettes.....	35 p.c.	518	M 451B
Butcher knives.....	25 p.c.	384	F 1318—'93
Butter cocoa, sweetened.....	5c. p. lb.	67	M 471B
do do unsweetened.....	4c. p. lb.	66	M 471B
do knives, costing under \$3.50 per dozen.....	50c. p. doz. & 20 p.c.	385	M 451B
do triers.....	35 p.c.	390	M 448B
Buttons, collar—gold, gold-plate, brass, pearl and bone.....	25 p.c.	514	M 448B
do do and sleeve, made of rubber.....	5c. p. gross & 20 p.c.	512	M 448B
do cuff—gold and gold-plate.....	25 p.c.	514	M 448B
do glass.....	25 p.c.	514	F 1296—'92
do shoe, made of papier maché or composition.....	5c. p. gross & 20 p.c.	512	M 448B
Butts, brass.....	35 p.c.	390	M 459B
Butyric ether, alcoholic.....	\$2.12½ p. gall. & 30 p.c.	130f	F 2597—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
C			
Cabinets ("twin dress stay").....	35 p.c.	518	F 1651—'92
do dental.....	35 p.c.	488	F 417—'93
California raisins.....	1 c. p. lb. & 10 p.c.	105	F 5959—'92
Calks, boot (lumber driver's).....	30 p.c.	429	F 464—'92
Calvert's carbolic soap.....	1½ cts. p. lb.	17	F 4011—'92
Camera stands.....	25 p.c.	296	F 2870—'92
Camwood, mulled.....	Free.	918	F 1573—'93
Candles, "electric light".....	25 p.c.	16	F 2762—'92
Candy tongs.....	35 p.c.	390	F 1118—'92
Cans, copper, empty.....	30 p.c.	344	F 251—'92
Canton flannel, printed and dyed, N. E. S.....	32½ p.c.	181	M 451B
Canvas, artist's, prepared.....	5 c.p.sq.yd.&15 p.c.	231	M 459B
do painted and stretched on frames.....	5 c.p.sq.yd.&15 p.c.	231	F 3253—'92
do shoes.....	25 p.c.	251	M 448B
Capers, French, in vinegar.....	86 87 88	{	M 451B
Caps, linen or cotton.....	30 p.c.		
do tin handle, stamped, for manufacture of trunks.....	35 p.c.		
Capsules, lead.....	30 p.c.	433	M 567B
do manufactured from other material.....	Acc'd'g to material		M 567B
Carbolic soap, Calvert's.....	1½ c. p. lb.	17	F 4011—'92
do do Lever's.....	1½ c. p. lb.	17	F 1730—'92
"Carboline" (roofing material).....	30 p.c.	429	F 549—'92
Carbon enamel (patent), composed of fusel-oil, &c.....	\$2.12½ p. gall.	1306	M 451B
do paper.....	35 p. c.	320	F 2308—'93
Carbonate, crystal, or concentrated sal soda.....	Free.	788	F 68—'93
Cardboard.....	35 p.c.	320	F 4556—'92
do boxes, printed.....	6 c. p. lb. & 20 p.c.	303	F 5065—'92
do for photo mounts.....	6 c. p. lb. & 20 p.c.	303	M 599B
do do do, printed.....	6 c. p. lb. & 20 p.c.	303	M 599B
Card cases, pearl.....	35 p.c.	518	M 451B
do "image".....	6 c. p. lb. & 20 p.c.	303	F 1009—'93
Cardigan jackets, knitted.....	10 c. p. lb. & 20 p.c.	215	M 621B
Cards, advertising, cut in shape and illustrated.....	6 c. p. lb. & 20 p.c.	303	M 451B
do of no commercial value, to which commercial samples are attached.....	Free.....		M 595B
do illustrated, Sunday school.....	6 c. p. lb. & 20 p.c.	303	M 451B
do playing, advertising.....	6 c. p. pack.	309	F 1196—'93
do do blank, with fancy backs.....	6 c. p. lb. & 20 p.c.	303	F 703—'93
do do in sheets.....	6 c. p. pack.	309	M 618B
do printed, "Lenten services".....	35 p.c.	304	F 697—'93
do used as covering for needles.....	15 c. p. lb. & 25 p.c.	305	F 350—'93
Carmel soap.....	10 c. p. lb. 10 p.c.	18	F 5637—'92
Carpet binding woven in whole or in part of coloured cotton or jute yarn.....	25 p.c.	180	F 201—'92
do cork.....	5c.p.sq.yd.&20 p.c.	230	F 3453—'93
Carpets, union (so-called), of which the warp is composed entirely of cotton, and which are either two-ply or three-ply ingrain carpets.....	5 c.p.sq.yd.&20 p.c.	225	M 596B
Carriage bodies, unpainted but completely geared.....		481	F 3872—'92
do rugs, made of cotton drill, blackened and oiled.....	35 p.c.	232	F 2800—'93
do wheels.....	35 p.c.	481	M 451B
Carriages complete, except trimming and painting.....		481	M 430B
Cart bushes.....	35 p.c.	390	M 451B
Cartridge satchels.....	35 p.c.	542	M 451B
Case, buggy, for physicians.....	35 p.c.	542	F 189—'92
Cases, card, pearl.....	35 p.c.	518	M 451B
do containing corrugated sheet iron.....	Free.....		Sec. 8, Tariff
do pencil, of all kinds, including gold, silver or plated.....	30 p.c.	322	F 1613—'93
do spectacle, made of rag pulp.....	35 p.c.	320	M 451B
do do manufactured of leather, with oxydized attachments.....	25 p.c.		F 2420—'92
do surgical instruments, when brought in empty.....	35 p.c.	270 518 542	{ F 2569—'93
do do do with instruments.....	20 p.c.	401	
Cashmere dolmans.....	10 c. p. lb. & 25 p.c.	240	

(F stands for File, M stands for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
C—Continued.			
Cashmere jackets.....	10 c. p. lb. & 25 p. c.	240	M 451B
do mufflers, hemmed.....	10 c. p. lb. & 25 p. c.	240	M 451B
do do not hemmed.....	10 c. p. lb. & 20 p. c.	215	M 451B
Cash registers.....	35 p. c.	406 } 488 }	M 609B
Casket ornaments, plated....	35 p. c.	488	F 1924-'92
do top fasteners.....	35 p. c.	488	F 2406-'92
Castile soap in cakes, not perfumed.....	2 c. p. lb.	19	M 448B
Castings, iron or steel, for electric motors.....	25 p. c.	544	F 1815-'92
Castings, chain pump (parts of pumps).....	35 p. c.	407	M 471B
do iron or steel, for dynamos.....	25 p. c.	544	F 1815-'92
do malleable iron, for use in construction of carriages.....	35 p. c.	390	M 459B
do part of agricultural implements.....	35 p. c.	405	F 2215-'92
Catalogues.....	6 c. p. lb. & 20 p. c.	303	F 312-'93
“Catholic Home Almanac”.....	15 p. c.	300	M 451B
Caustic soda, iron drums containing.....	20 p. c.	Sec. 8, Tariff Act.....	
Ceilings, sheet metal.....	30 p. c.	429	M 485B
Cellula pottery, for fire-proofing purposes.....	35 p. c.	277	F 792-'93
Celluloid rings (saddlery hardware).....	35 p. c.	390	M 451B
Cement, leather, India rubber.....	30 p. c.	23	F 1387-'92
do “Para” rubber.....	30 p. c.	23	F 3556-'92
Cereal food, roasted (coffee substitute).....	3 c. p. lb.	62	F 3606-'92
“Cerebrine”.....	50 p. c.	134	F 768-'93
Chain pump castings (parts of pumps).....	35 p. c.	407	M 2106-'93
do pumps, galvanized chain for.....	35 p. c.	407	M 471B
do do rubber buckets for.....	35 p. c.	407	M 471B
Chains, trace.....	35 p. c.	271	M 451B
Chalk, iron oxide.....	30 p. c.	152	F 908-'93
Champagne nippers.....	35 p. c.	390	F 1118-'92
Charcoal.....	25 p. c.	506	F 3367-'92
Cheese colour, “Hausen's”.....	Free.....	804	F 1770-'92
do triers.....	35 p. c.	390	M 448B
“Chemist and Druggist”.....	Free.....	763	F 3458-'92
Chicle gum, crude, for manufacturing purposes.....	Free.....	O. C. 26th Mar., '91..	
Child's jersey suits, woollen, knitted.....	10 c. p. lb. & 20 p. c.	215	M 460B
“Chimes,” an illustrated weekly paper for children.....	Free.....	763	F 2185-'92
China vases.....	30 p. c.	275	M 451B
Chlorate of potash, when ground only, and free from admixture with any other substance, imported for manufacturing purposes only.....	Free.....	O. C. 27th July, '92..	
Chocolate drops.....	1½ c. p. lb. & 35 p. c.	79	M 569B
Chrome green, dry colour, N.E.S.....	20 p. c.	151	M 451B
do yellow do N.E.S.....	20 p. c.	151	M 471B
Chromos, framed, on the chromos.....	6 c. p. lb. & 20 p. c.	303	F 125-'93
do do frames.....	35 p. c.	489	F 125-'93
Chucks, hand brace.....	35 p. c.	390	F 3873-'92
do lathe or machine (part of machine).....	30 p. c.	404	F 3873-'92
Cigar boxes, plain.....	25 p. c.	506	F 5322-'92
do do printed.....	6 c. p. lb. & 20 p. c.	303	F 5065-'92
Circulars, insurance, illustrated.....	6 c. p. lb. & 20 p. c.	303	M 448B
do do not illustrated.....	35 p. c.	304	M 448B
do silk, lined with fur.....	30 p. c.	221	M 451B
do woollen do.....	10 c. p. lb. & 25 p. c.	240	M 451B
Clasps, belt.....	30 p. c.	429 } 337 }	F 2574-'92
do for suspenders.....	35 p. c.	247	M 485B
Cleverages, carriage hardware.....	35 p. c.	390	F 1293-'93
Clinical thermometers, set in hard rubber cases.....	25 p. c.	296	M 451B
Clippers, hair.....	35 p. c.	390	F 4875-'92
Clips, carriage hardware.....	35 p. c.	390	F 1293-'93
Cloaks, ladies' waterproof, India rubber surfaced.....	10 c. p. lb. & 25 p. c.	254	F 249-'92
Clothing, linen.....	35 p. c.	232	M 451B
Cloth, scouring (woven coloured cotton).....	25 p. c.	180	F 833-'93
do tracing.....	5 c. p. sq. y. & 15 p. c.	231	M 451B
“Coacholine” (lubricating grease).....	25 p. c.	168	F 4475-'92
Coal pitch roofing composition, “Story's”.....	10 p. c.	449	F 4795-'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
C—Continued.			
Coats, linen.	35 p.c.	232	M 451B
Cocas.	4c. p. lb.	66	F 3369—'92
Cocoa butter, not sweetened.	4c. p. lb.	66	M 471B
do sweetened.	5c. p. lb.	67	M 471B
Cocoa coffee, from United States.	3c. p. lb. & 10 p.c.	61	F 2262—'93
Cocoanut pudding preparation, a mixture of cocoanut, rice, tapioca, &c.	8c. p. lb.	121	M 451B
Coffee and cream, condensed, sweetened, in tins.	1½c. p. lb. & 35 p.c.	79	M 451B
do essence.	5c. p. lb.	63	F 4448—'93
do extract, with chicory, in bottles.	5c. p. lb.	63	F 2278—'92
On the bottles.	20 p.c.	Sec. 8, Tariff Act	F 2278—'92
Coffin lining, cotton (embossed and uncoloured).	20 p.c.	203	F 271—'93
Coil heater, made of steel tubes 1 inch in diameter.	30 p.c.	429	F 690—'93
Collar buttons, gold, gold-plate, brass, pearl and bone.	25 p.c.	514	M 448B
do rubber.	5c. p. grs. & 20 p.c.	512	M 448B
Collars, lace.	30 p.c.	197	M 451B
do ladies' embroidered.	30 p.c.	197	M 451B
Colour boxes, artist's, japanned.	35 p.c.	436	M 448B
do for decorating earthenware, oxide of cobalt.	Free.	822	F 1544—'93
do paste, confectioner's.	30 p.c.	153	F 657—'93
do white, hard enamel.	5c. p. lb. & 25 p.c.	154	F 3012—'92
Coloured glass, common.	20 p.c.	285	M 451B
do glazed paper.	35 p.c.	320	M 451B
"Columbus," The.	6c. p. lb. & 20 p.c.	303	F 5181—'92
Combination dress facings.	35 p.c.	232	F 1890—'93
do step-ladder.	35 p.c.	488	F 2951—'92
do shank, boot and shoe.	25 p.c.	251	F 631—'93
Commentary, Preacher's Complete Homiletic.	15 p.c.	300	F 1429—'93
Commercial Calculator, Ropp's.	35 p.c.	320	F 429—'93
Composition, Adam's (for cleaning furniture).	1½c. p. lb.	170	M 451B
do "Hartman's Genuine Rahtjen."	5c. p. lb. & 25 p.c.	154	F 1990—'93
do plaques.	35 p.c.	320	F 2359—'92
Concentrated sal soda.	Free.	788	F 68—'93
Cones of pearl yarn.	3c. p. lb. & 15 p.c.	185 (128a)	F 1258—'93
Confectioner's paste colour.	30 p.c.	153	F 657—'93
Confectionery boxes, paper.	35 p.c.	320	F 1643—'93
Confederate bills.	35 p.c.	320	F 2999—'92
do bonds.	35 p.c.	320	F 1813—'92
"Consolidated" flavouring powder.	1½c. p. lb. & 35 p.c.	79	F 2391—'92
"Constitutional" bitters.	50 p.c.	134	M 451B
Copper bar, bevelled.	30 p.c.	344	F 1304—'93
do bath tubs, fitted up in frame or stand of wood.	35 p.c.	488	M 448B
do do not fitted up.	30 p.c.	344	F 2209—'93
do cans, empty.	30 p.c.	344	F 251—'92
do fonts.	30 p.c.	344	F 1529—'92
do paint.	30 p.c.	153	F 2354—'93
do pure, in small globular pieces.	30 p.c.	344	F 4842—'92
do sheet, cut to size.	30 p.c.	344	F 1366—'92
do do polished and tinned.	30 p.c.	344	M 459B
do solder.	30 p.c.	344	F 2996—'93
do tacks.	35 p.c.	336	F 2275—'92
Coppered iron or steel wire, 15 gauge or coarser.	25 p.c.	427	M 451B
do do rods, ¼, ⅝, ¾, 1 in diameter.	30 p.c.	429	M 451B
Coppers, soldering.	35 p.c.	390	M 515B
Copying books, letter.	35 p.c.	320	M 451B
do presses.	35 p.c.	488	
Cord, window blind and picture, worsted.	30 p.c.	197	M 451B
Cork carpet.	5c. p. sq. yd. & 20 p.c.	230	F 3453—'93
do floats for seine nets.	20 p.c.	485	F 348—'93
do —steel tube for cutting.	35 p.c.	390	F 1317—'93
do waste.	20 p.c.	485	F 4561—'92
Corn cob pipes.	35 p.c.	101	M 451B
Cornices, terra cotta.	35 p.c.	277	M 451B
Corrugated galvanized sheet iron.	30 p.c.	429	M 451B
do sheet iron, skeleton cases containing.	Free.	Sec. 8, Tariff Act	F 1613—'93

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ARTICLE.	Rate at	Tariff	Item.	Reference.
D				
"Daisy" air guns.....	35 p.c.....	518	F	4725-'92
"Davis Drug News".....	6c. p. lb. & 20 p.c.....	303	F	5559-'92
Deafening felt, "Eureka" brand.....	35 p.c.....	320	F	5964-'92
Deafening tin plates, in sheets.....	35 p.c.....	436	M	451B
"Delineator, The".....	6c. p. lb. & 20 p.c.....	303	M	451B
Dental cabinets.....	35 p.c.....	488	F	417-'93
"Dental Journal".....	6c. p. lb. & 20 p.c.....	303	M	451B
do lathe.....	35 p.c.....	406	F	478-'93
do rubbers, in sheets.....	25 p.c.....	253	F	2554-'93
Demorest's Family Magazines.....	Free.....	763	M	538B
do Monthly Fashion Journal.....	6c. p. lb. & 20 p.c.....	303	M	485B
Detectors, time.....	35 p.c.....	519	M	451B
Dextrine, artificial gum arabic.....	1c. p. lb.....	21	M	451B
"Diamond Dew," toilet preparation, (non-alcoholic).....	30 p.c.....	164	F	5225-'92
"Diamond Vera Cura (dry proprietary medicine).....	25 p.c.....	134	F	3844-'92
Diamonds, glazier's.....	35 p.c.....	390	M	451B
Dime Savings Banks.....	35 p.c.....	518	F	4558-'92
Dipped preservative, wood (product of petroleum).....	7½c. p. l. gall.....	166	F	210-'93
Directories, exchanged.....	15 p.c.....	300	F	2935-'93
Directory "Shoe and Leather Reporter Annual".....	15 p.c.....	300	F	949-'93
Disks for harrows, steel.....	35 p.c.....	405	M	451B
Disks, sugar.....	1½c. p. lb. & 35 p.c.....	79	M	451B
Dolls.....	20 p.c.....	3	F	2043-'93
Dolls, dressed.....	35 p.c.....	518	F	287-'92
Dolmans, cashmere.....	10c. p. lb. & 25 p.c.....	240	M	451B
"Domestic Monthly".....	6c. p. lb. & 20 p.c.....	303	F	5289-'92
Door gongs.....	30 p.c.....	338	M	451B
do knobs, earthenware, finished.....	35 p.c.....	277	M	451B
do do wood, plain, unmounted.....	25 p.c.....	506	M	448B
do screens.....	35 p.c.....	488	F	1139-'93
Drawers, cotton.....	35 p.c.....	232	M	451B
Drawing paper.....	35 p.c.....	320	F	2359-'92
do mounted.....	35 p.c.....	320	M	451B
Draw plates, steel.....	30 p.c.....	429	F	4874-'92
Dredge.....	30 p.c.....	429	F	1663-'93
Dress facings, combination.....	35 p.c.....	232	F	1890-'93
Dressing, belt, prepared grease.....	30 p.c.....	146	M	451B
Dried sage leaves.....	10 p.c.....	92	F	2791-'93
Drop black, ground in Japan.....	5c. p. lb. & 25 p.c.....	154	M	451B
Druggists' glass graduates.....	20 p.c.....	293	F	5411-'92
Drums, iron, containing caustic soda.....	20 p.c.....	Sec. 8, Tariff		
Dry filler, paint.....	30 p.c.....	152	Act.....	M 485B
Duck, printed and dyed, N.E.S.....	32½ p.c.....	181	F	5860-'92
"Dukehart's" malt extract.....	82.12½ p. gall. & 30 p.c.....	1307	M	451B
Duroline, roofing material.....	30 p.c.....	429	F	549-'92
Dusters, cotton or linen, embroidered.....	30 p.c.....	197	M	485B
do lap, cotton, with woven coloured stripes or borders, but not embroidered.....	25 p.c.....	241	M	451B
do lap, linen, plain.....	25 p.c.....	241	M	451B
Dye, "Levant".....	30 p.c.....	146	F	3340-'92
Dynamos.....	25 p.c.....	544	F	991-'93
do , iron or steel castings or forgings for.....	25 p.c.....	544	F	1815-'92
E				
Ear horns.....	20 p.c.....	401	F	1178-'93
Earthenware, colour for decorating, oxide of cobalt.....	Free.....	822	F	1544-'93
do door knobs, finished.....	35 p.c.....	277	M	451B
do porous and hollow, for fire-proofing purposes.....	35 p.c.....	277	M	451B
do vases.....	35 p.c.....	277	M	451B
do water closet.....	35 p.c.....	277	F	2269-'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
E—Concluded.			
Earth filler, dry	30 p.c.	152	F 5860—'92
"Eau Dentifrice," perfumed spirits		130e	M 451B
Eave trough, galvanized gutters	35 p.c.	436	F 3553—'92
Edgings, cotton, silk or other material	30 p.c.	197	M 622B
"Edison's" mimeograph	35 p.c.	488	F 3034—'92
"Eiderdown" quilts	35 p.c.	176	F 526—'92
Electric belts	25 p.c.	248	M 459B
do cleaner	3c. p. lb.	20	F 3274—'92
do light candles	25 p.c.	16	F 2762—'92
do do shades, imitation porcelain	20 p.c.	284	M 538B
do do do tin	30 p.c.	283	F 2645—'93
do meters	25 p.c.	544	M 448B
do motors, castings for, iron or steel	25 p.c.	544	F 1815—'92
do or platinum fuses	35 p.c.	529, 425	M 432B
do sad irons	30 p.c.	429	F 1254—'93
Electroliners, combination	30 p.c.	345	F 2615—'92
do other, not capable of being used for any other purpose than electric lights	25 p.c.	544	M 448B
"Elliman's Royal Embrocation"	50 p.c.	134	F 515—'92
"Elliot" milk gauge, manufacture of iron	30 p.c.	429	M 451B
Embalming fluid containing alcohol	\$2.12½ p. gall. & 30 p.c.	130d	F 2660—'93
do pump, "National"	35 p.c.	407	F 5885—'92
Embossed paper, extra heavy, for cracked and damaged walls	35 p.c.	311h	M 451B
Embroidered cotton or linen lap robes or dusters	30 p.c.	197	M 485B
do ladies' collars	30 p.c.	197	M 451B
do woollen table covers	30 p.c.	197	M 485B
Emery knife sharpeners	25 p.c.	451	M 538B
"Emulsion, Pancreatic," Savory's and Moore's	50 p.c.	134	M 530B
Enamelled brick for tiling	35 p.c.	279	F 635—'93
do iron hollow ware	35 p.c.	436	M 451B
do do name plates	35 p.c.	436	M 485B
Enamel, carbon, patent, composed of fusel oil, &c.	\$2.12½ p. gall.	130b	M 451B
do colour white, hard	5c. p. lb. & 25 p.c.	154	F 3012—'92
do "Nubian"	20c. p. gall. & 25 p.c.	159	M 448B
"Enameloid" (varnish)	20c. p. gall. & 25 p.c.	159	F 2472—'92
Engravings, artotype	20 p.c.	308	F 4590—'92
Envelope, pyramid, printed	15c. p. lb. & 25 p.c.	305	F 2054—'92
Eosine, in bulk (aniline dye)	Free.	801	F 1316—'92
do in small packages (aniline dye)	10 p.c.	145	F 1316—'92
"Equipment Guide," railway	15 p.c.	300	F 3290—'92
"Equitable Record, The"	6c. p. lb. & 20 p.c.	303	M 451B
Ether, "Butyric," alcoholic	\$2.12½ p. gall. & 30 p.c.	130f	F 2597—'92
Eureka paste	1½c. p. lb.	78	F 408—'93
do polishing oil, product of petroleum	7½c. p. Imp. gall.	166	F 2431—'93
Evaporated cream, "Highland" brand		70 and 79	F 2678—'92
Excelsior (not for upholsterers)	25 p.c.	506	F 5193—'92
Explosives, chlorate of potash for manufacture of	Free.		M 569B
Extract fluid, containing alcohol	\$2.12½ p. gall. & 30 p.c.	130d	F 342—'93
do of coffee with chicory, in bottles	5c. p. lb.	63	F 2278—'92
On the bottles	20 p.c.	Sec. 8, Tariff Act	F 2278—'92
do of malt, "Dukehart's"	\$2.12½ p. gall. & 30 p.c.	130d	M 451B
Eyelets made from brass, tinned	30 p.c.	337	M 502B
F			
Facing, dress, combination	35 p.c.	232	F 1890—'93
Facings, foundry, plumbago	30 p.c.	456	F 3954—'92
"Family Circle"	Free.	763	F 201—'93
"Family Magazine"	Free.	763	F 34—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>F—Continued.</i>			
Fancy bottle, containing essence, being glass table-ware..	5c. p. doz. & 30 p.c.	282	F 2456—'92
do box lined with plush, containing 2 salts and 2 spoons			
of Britannia metal, not plated.....	35 p.c.	518	F 3308—'92
Fans and blowers for circulating air.....	30 p.c.	429	F 690—'93
do Japanese, advertising.....	6c. p. lb. & 20 p.c.	303	F 4873—'92
Farrier's knives.....	35 p.c.	390	F 3253—'92
Fashion plates, "Le Bon Ton".....	6c. p. lb. & 20 p.c.	303	M 530B
do Review, American.....	Free.....	763	M 451B
Fasteners, belt (according to metal).....	30 p.c.	337 & 429	F 2574—'92
do casket top.....	35 p.c.	488	F 2406—'92
Felt boots, wholly of felt.....	25 p.c.	251	M 451B
do , deafening, "Eureka" brand.....	35 p.c.	320	F 5964—'92
do slippers.....	25 p.c.	251	M 451B
Fence staples, galvanized iron.....	30 p.c.	429	F 2229—'92
do wire, barbed braided.....	30 p.c.	429	F 1999—'92
Ferrules, wire—iron, steel or brass.....	30 p.c.	337 & 429	M 451B
Ferules, carriage hardware.....	35 p.c.	390	F 1293—'93
Fibre, vulcanized.....	30 p.c.	510	F 1363—'93
do vegetable, twisted for convenience of transportation	Free.....	971	M 451B
File blanks.....	30 p.c.	429	M 451B
Filler, dry, paint.....	30 p.c.	152	F 5860—'92
Filling up powder, paint.....	30 p.c.	152	F 5860—'92
Filter paper, cut to shape.....	35 p.c.	320	M 451B
do in sheets.....	25 p.c.	319	M 451B
Finger bars and reaper and mower bars, being angle iron or			
steel cut to exact length, rolled, sheared off and straight-			
ened, with a slot cut out of the side of each bar.....	35 p.c.	405	M 451B
Fire brick for baker's oven.....	Free.....	973	M 451B
do proof building material, porous, terra cotta.....	35 p.c.	277	F 1747—'92
Fire-proofing purposes, Holdstein or woodstone for.....	35 p.c.	277	M 451B
Fish bone, cuttle, crude.....	Free.....	720	F 1094—'93
do flour.....	25 p.c.	658	F 3918—'92
do glue, "Munn's," liquid, from Newfoundland.....	Free.....		M 553B
do hooks with flies.....	30 p.c.	429	M 451B
Fishing fly books.....	35 p.c.	542	M 538B
Flaggings slate for walks.....	\$2 p. ton.....	463	M 451B
Flannel, canton, printed and dyed, N.E.S.	32½ p.c.	181	M 451B
do cotton union.....	10c. p. lb. & 20 p.c.	215	F 1095—'93
Flavouring powder, "Consolidated".....	1½c. p. lb. & 35 p.c.	79	F 2391—'92
Flies on fish hooks.....	30 p.c.	429	M 451B
Floats, cork wood.....	20 p.c.	485	F 348—'93
Flouncings.....	30 p.c.	197	F 1243—'93
Flour, fish.....	25 p.c.	658	F 3918—'92
do prepared, partially converted into dextrine.....	1c. p. lb.....	21	F 4007—'92
do sacks, paper, illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
do do plain or printed only.....	35 p.c.	312	M 451B
do sago, crude.....	2c. p. lb.....	45	F 793—'93
Flues, boiler.....	30 p.c.	404 & 429	F 1769—'93
do corrugated steel, for use in construction of a vessel.	Free.....	978	F 717—'93
Fluid, embalming, containing alcohol.....	\$2.12½ p. gall. & 30		
do extract, containing alcohol.....	p.c.	130d	F 2660—'93
do Magnesia, "Murray's".....	\$2.12½ p. gall. & 30		
	p.c.	130d	F 342—'92
	50 p.c.	134	M 451B
	35 p.c.	320	M 451B
Fly paper.....	35 p.c.	406	F 881—'93
Fog-horn, patent (portable machine).....	35 p.c.	406	F 881—'93
Folders used in covering for needles.....	15c. p. lb. & 25 p.c.	305	F 350—'93
Font, soda water, marble.....	35 p.c.	472	F 1529—'92
Fonts, copper.....	30 p.c.	314	F 1529—'92
Food, cereal, roasted (coffee substitute).....	3c. p. lb.....	62	F 768—'93
Forges, portable.....	35 p.c.	406	F 4342—'92
Forgings, iron or steel, for dynamos.....	25 p.c.	544	F 1815—'92
Foundry facings, plumbago.....	30 p.c.	456	F 3954—'92
Fountain pens, rubber.....	25 p.c.	253	F 3905—'92
Frames, buck-saw.....	35 p.c.	390	F 2479—'93
"Frank Sidel's" laundry soap.....	1½c. p. lb.....	17	M 451B
"Freir Miz," a syrup used for summer drinks.....	40c. p. gall.....	128	M 451B
French capers in vinegar.....		88, 87, 86	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
F—Concluded.			
French mustard, liquid.....	40c. p.gall. & 20 p.c.	89	M 451B
Frilling, cotton, silk or other material.....	30 p.c.	197	M 622B
Frogs, railway.....	30 p.c.	429	F 893—'92
Fronts, widow's bonnet (frilled).....	30 p.c.	197	F 5971—'92
Fruit pudding, "Schepp's Cream".....	4c. p. lb.	71	F 856—'92
Fur jackets, lined with satin.....	25 p.c.	274	M 451B
Furnaces, corrugated steel, for use in construction of a vessel	Free.	978	F 1306—'93
do do for other purposes.....	30 p.c.	429	F 1306—'93
Furniture polish, "Masolene".....	\$2.12½ p. gall.	1306	M 451B
Fuses, electric or platinum.....	35 p.c.	425, 529	M 432B
Fustic, bolted.....	Free	809	F 1575—'93
G			
Gallery, steam riding.....	30 p.c.	404	F 2098—'92
Galvanic belts.....	25 p.c.	248	M 459B
Galvanized chain for chain pumps.....	35 p.c.	407	M 471B
do gutters (eavetroughs).....	35 p.c.	436	F 3553—'92
do iron bar.....	30 p.c.	429	M 451B
do do boilers.....	35 p.c.	436	M 448B
do do fence staples.....	30 p.c.	429	F 2222—'92
do do jib hanks.....	30 p.c.	429	F 2002—'92
do do oil tanks.....	35 p.c.	436	F 2914—'92
do do round rods.....	30 p.c.	429	M 451B
do do sinks.....	35 p.c.	436	M 448B
do sheet iron, corrugated.....	30 p.c.	429	M 451B
do do No. 20 gauge and thicker.....	30 p.c.	429	M 451B
do wrought iron tubing, over two inches in diameter	½ c. p. lb. & 30 p.c.	417	M 451B
Garden shears.....	35 p.c.	390	F 1118—'92
Gem pencil sharpener (a machine).....	30 p.c.	404	F 447—'92
German spirits of nitrous ether (sweet nitre).....	\$2.12½ p.gall. & 30 p.c.	1307	M 451B
"Gibson's" medicated cough drops.....	1½ c. p. lb. & 35 p.c.	79	F 586—'92
Gilding oils.....	20c. p.gall. & 25 p.c.	159	F 724—'92
Gimp, imitation leather.....	30 p.c.	197	M 451B
do trimming, beaded.....	30 p.c.	197	F 2297—'93
Ginger ale bottles.....	30 p.c.	281	F 1070—'93
Glacier window decorations.....	6c. p. lb. & 20 p.c.	303	M 451B
Glass battery jars.....	5c. p. doz. & 30 p.c.	282	F 551—'92
do bead necklets.....	35 p.c.	518	M 448B
do beads, strung.....	35 p.c.	518	F 2576—'92
do do unstrung.....	20 p.c.	293	F 2576—'92
do bulbs, charged with sulphuric acid, on the bulbs.....	30 p.c.	281	F 3474—'92
do On the sulphuric acid.....	½ c. p. lb.	139	F 3474—'92
do buttons.....	25 p.c.	514	F 1296—'92
do coloured, common.....	20 p.c.	285	M 451B
do graduates, druggist's.....	20 p.c.	293	F 5411—'92
do jars, battery.....	5c. p. doz. & 30 p.c.	282	F 551—'92
do do museum.....	5c. p. doz. & 30 p.c.	282	F 1268—'92
do do screw capped.....	5c. p. doz. & 30 p.c.	282	F 1806—'93
do lemon squeezers.....	20 p.c.	293	M 451B
do ornaments (to be sewn on ladies' dresses).....	20 p.c.	293	F 1218—'92
do pendants.....	30 p.c.	345	M 451B
do shades, coloured (globe).....	30 p.c.	283	F 5870—'92
do vases, plain or fancy.....	20 p.c.	293	M 451B
Glasses, watch.....	25 p.c.	521	F 438—'93
Glazed cotton piping, for use in the manufacture of boots			
and shoes.....	30 p.c.	197	F 2316—'93
Glaziers' diamonds.....	35 p.c.	390	M 451B
do hacking knives.....	35 p.c.	390	M 451B
"Glimpses of the World," or portfolio of photographs.....	6c. p. lb. & 20 p.c.	303	F 5858—'92
Globules, sugar.....	1½ c. p. lb. & 35 p.c.	79	M 451B
Gloy paste.....	1c. p. lb.	21	M 451B
Glue, fish, liquid—Munn's, from Newfoundland.....	Free.		M 553B
Gold collar buttons.....	25 p.c.	514	M 448B
do cuff do.....	25 p.c.	514	M 448B
do leaf, imitation of.....	30 p.c.	340	M 451B
do medals.....	20 p.c.	341	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
G—Concluded.			
Gold necklets, bead.....	35 p.c.....	518	M 448B
do paint, Japanese, liquid bronze.....	30 p.c.....	153	F 819—'92
do sheet, 2 inches square, No. 20 gauge.....	20 p.c.....	341	F 2007—'93
Gongs for doors.....	30 p.c.....	338	M 451B
"Gospel History".....	Free.....	763	F 772—'93
"Grandpa's" soap.....	10c. p. lb. & 10 p.c.....	18	F 2915—'92
Graduates, glass, druggist's.....	20 p.c.....	293	F 5411—'92
Granulated silver.....	Free.....	855	F 6000—'92
Grass seed, "Hungarian".....	Free.....	48	M 459B
Grease, axle, plumbago.....	1c. p. lb.....	175	F 5026—'92
do vegetable, cocoa butter, not sweetened.....	4c. p. lb.....	66	F 2202—'92
Green baize.....	10c. p. lb. & 20 p.c.....	215	M 448B
do , Brunswick, dry colour, N.E.S.....	20 p.c.....	151	M 471B
do chrome.....	20 p.c.....	151	M 471B
Guides, railway.....	6c. p. lb. & 20 p.c.....	303	M 526B
Gum arabic, artificial, or dextrine.....	1c. p. lb.....	21	M 451B
do arabol.....	1c. p. lb.....	21	F 647—'92
do Chiclé, crude, for purpose of manufacture.....	Free.....	O. C. 26th Mar., '91.	M 460B
do rubber, unvulcanized.....	25 p.c.....	253	F 28—'92
do , Sappato, crude, for purpose of manufacture.....	Free.....	O. C. 26th Mar., '91.	M 460B
Gun covers.....	According to material.....		M 451B
do tools.....	35 p.c.....	390	M 448B
Guns, air, "Daisy".....	35 p.c.....	518	F 4725—'92
Gutta percha chips.....	Free.....	897	F 5191—'92
Gutters, galvanized (eavetroughs).....	35 p.c.....	436	F 3553—'92
H			
"Haberdasher, The".....	6c. p. lb. & 20 p.c.....	303	M 459B
Hacking knives, glazier's.....	35 p.c.....	390	M 451B
Half-barrels, containing petroleum.....	40c. each.....	480	F 531—'93
Hair clippers.....	35 p.c.....	390	F 4875—'92
do grower preparation, "Grower and Dressing," if containing alcohol.....		130c	F 2137—'93
do grower preparation, "Grower and Dressing" (non-alcoholic).....	30 p.c.....	164	F 2137—'93
do pins, brass.....	30 p.c.....	423	M 448B
do do composition.....	35 p.c.....	516	F 4359—'92
do do horn or other material than metal, having two or more prongs.....	35 p.c.....	516	M 429B
do do of any metal, ornamented or not.....	30 p.c.....	423	M 429B
Hammer handles, wooden.....	25 p.c.....	506	F 716—'93
Hand-brace chuck.....	35 p.c.....	390	F 3873—'92
do sleighs.....	30 p.c.....	483	F 5773—'92
Handkerchiefs, initials on cotton material for.....	15c. p. lb. & 25 p.c.....	305	F 22—'93
Handles, axe, wooden.....	25 p.c.....	506	F 716—'93
do hammer, wooden.....	25 p.c.....	506	F 716—'93
do pick.....	25 p.c.....	506	F 716—'93
do scythe.....	35 p.c.....	405	M 451B
do shovel, wooden.....	25 p.c.....	506	F 716—'93
do whip, with leather loop on end.....	50c. p. doz. & 30 p.c.....	272	M 448B
Hands, watch, imported separately.....	10 p.c.....	522	F 2569—'93
Hanks, jib, galvanized iron.....	30 p.c.....	429	F 2002—'92
"Hausen's" cheese colour.....	Free.....	804	F 1770—'92
Hard enamel, colour white.....	5c. p. lb. & 25 p.c.....	154	F 3012—'92
Harmonicas of 1 full octave (or 16 reeds).....	25 p.c.....	510	M 573B
do under 1 octave.....	35 p.c.....	518	M 573B
Harness, loom.....	30 p.c.....	404	M 448B
"Harper's Bazaar".....	6c. p. lb. & 20 p.c.....	303	F 980—'93
Harps, Jew's.....	35 p.c.....	518	M 485B
Harrow steel discs.....	35 p.c.....	405	M 451B
"Hartman's Genuine Rahtjen's Composition".....	5c. p. lb. & 25 p.c.....	154	F 1990—'93

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>H—Concluded.</i>			
Hats and caps of linen or cotton cloth.....	30 p.c.....	244	M 451B
Hat bodies, wool, ladies.....	20 p.c.....	242	F 2060—'93
do covers, rubber.....	10c. p. lb. & 25 p.c.....	254	M 451B
do, silk, irons.....	30 p.c.....	429	F 1541—'93
Hay knives, unfinished.....	\$2 p. doz. & 20 p.c.....	394	M 448B
do loader (agricultural implement).....	35 p.c.....	405	F 2744—'93
do rakes, made wholly of wood.....	35 p.c.....	405	M 451B
Heater's, coil, made of steel tubes 1 inch in diameter.....	30 p.c.....	429	F 690—'93
"Hilliard's" cyclometer.....	30 p.c.....	404	F 2747—'93
Hinges, brass.....	35 p.c.....	390.	F 5178—'92
Holdstein or woodstone for fire-proofing purposes.....	35 p.c.....	277	M 451B
Holland twine.....	30 p.c.....	193	F 5506—'92
Hollow ware, iron, enamelled.....	35 p.c.....	436	M 451B
"Homeless Child".....	Free.....	763	F 1009—'93
Homeopathic alcohol.....	\$2.12½ p. gall.....	130a	M 451B
do tinctures.....	\$2.12½ p. gall. & 30p c.....	130d	M 451B
"Hood's" sarsaparilla.....	50 p.c.....	134	F 1673—'92
Hoof ointment.....	25 p.c.....	134	M 451B
Hooks, carriage hardware.....	35 p.c.....	390	F 1293—'93
do fish, with flies.....	30 p.c.....	429	M 451B
"Hornby's" outs.....	1c. p. lb.....	39	F 1016—'93
Horn, fog, patent (portable machine).....	35 p.c.....	406	F 881—'93
Horns, ear.....	20 p.c.....	401	F 1178—'83
Horse boots, leather.....	35 p.c.....	271	M 451B
do cleaner, Bonner's.....	50 p.c.....	134	F 4308—'92
do feed mills.....	35 p.c.....	406	F 563—'93
do nets, made of twine.....	35 p.c.....	213	M 538B
"Hoxie's" mineral soap.....	3c. p. lb.....	20	M 451B
Huckleberries.....	Free.....	878	M 451B
"Hugo Hench's" nourishing meal.....	30 p.c.....	72	F 245—'93
Hungarian grass seed.....	.....	48	M 459B
Hydrants, valves and water gates.....	30 p.c.....	429	M 451B
Hymn books, musical.....	5 p.c.....	301	F 5089—'92
<i>I</i>			
Illustrated Sunday school cards and tickets.....	6c. p. lb. & 20 p.c.....	303	M 451B
Image card printed on back.....	6c. p. lb. & 20 p.c.....	303	F 1009—'93
Imitation leather gimp.....	30 p.c.....	197	M 451B
do of gold leaf.....	30 p.c.....	340	M 451B
do porcelain electric light shades.....	20 p.c.....	284	M 538B
"Imperial Granum".....	30 p.c.....	72	F 245—'93
Incubators, partly of iron.....	30 p.c.....	429	F 1864—'92
India red, dry colour.....	30 p.c.....	152	M 459B
Ingrain wall-papers.....	35 p.c.....	311½	M 451B
Initials, on cotton material, for handkerchiefs.....	15c. p. lb. & 25 p.c.....	305	F 22—'92
Ink Levant.....	30 p.c.....	146	F 380—'93
Inside sliding window blinds.....	35 p.c.....	488	M 451B
"Insullac" (spirit varnish).....	\$1 p. gall.....	155	F 463—'93
Insurance blanks, circulars, illustrated.....	6c. p. lb. & 20 p.c.....	303	M 448B
do do not illustrated.....	35 p.c.....	304	M 448B
do publication ("The Weekly Statement").....	35 p.c.....	304	F 2010—'92
"In the Hands of the Enemy" (Putun).....	20 p.c.....	308	F 548—'92
Iron agate ware.....	35 p.c.....	436	F 3992—'92
do bar, galvanized.....	30 p.c.....	429	M 451B
do boilers do.....	35 p.c.....	436	M 448B
do castings for dynamos and electric motors.....	25 p.c.....	544	F 1815—'92
do drums, containing caustic soda.....	20 p.c.....	Sec. 8, Tariff Act.....	
do forgings for dynamos.....	25 p.c.....	544	F 1815—'92
do hollow ware, enamelled.....	35 p.c.....	436	M 451B
do lathes for turning iron.....	30 p.c.....	404	F 1683—'92
do music stands.....	35 p.c.....	438	M 451B
do name plates, enamelled.....	35 p.c.....	436	M 485B
do or steel wire, coppered, 15 gauge or coarser.....	25 p.c.....	427	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
I—Concluded.			
Iron oxide, chalk.....	30 p.c.....	152	F 908—'93
do do dry.....	30 p.c.....	152	M 451B
do do rouge.....	30 p.c.....	152	F 266—'92
do patterns.....	30 p.c.....	429	M 451B
do rods, $\frac{1}{8}$, $\frac{1}{4}$, $\frac{3}{8}$, $\frac{1}{2}$ in. diameter, coppered.....	30 p.c.....	429	M 451B
do round rods, galvanized.....	30 p.c.....	429	M 451B
do sheet, galvanized, corrugated.....	30 p.c.....	429	M 451B
do do do No. 20 gauge and thicker.....	30 p.c.....	429	M 451B
do shelf brackets.....	30 p.c.....	391	M 448B
do sinks, galvanized.....	35 p.c.....	436	M 448B
do spoons, tinned.....	30 p.c.....	391, 429	M 451B
do stove shovels.....	30 p.c.....	391	M 451B
do tubing, wrought, square.....	$\frac{1}{8}$ c. p. lb. & 30 p.c.	417	M 451B
do do galvanized, over 2 inches in diameter.....	$\frac{1}{8}$ c. p. lb. & 30 p.c.	417	M 451B
do water closet.....	30 p.c.....	391, 429	F 2269 '92
do wire rings.....	30 p.c.....	429	M 502B
Irons , sad, electric.....	30 p.c.....	429	F 1254—'93
do silk hat.....	30 p.c.....	429	F 1541—'93
Ivory soap.....	10c. p. lb. & 10 p.c.	18	M 451B
J			
Jackets , cardigan.....	10c. p. lb. & 20 p.c.	215	M 621B
do cashmere.....	10c. p. lb. & 25 p.c.	240	M 451B
do fur, lined with satin.....	25 p.c.....	274	M 451B
Jacks , screw.....	35 p.c.....	390	F 5251—'92
Japan varnish, baking.....	20c. p. gall. & 25 p.c.	159	M 448B
Japanese fans, advertising.....	6c. p. lb. & 20 p.c.	303	F 4873—'92
do gold paint (liquid bronze).....	30 p.c.....	153	F 819—'92
Jars , battery, glass.....	5c. p. doz. & 30 p.c.	282	F 551—'92
do museum do.....	5c. p. doz. & 30 p.c.	282	F 1268—'92
do screw cap, glass.....	5c. p. doz. & 30 p.c.	282	F 1806—'93
Jelly (corn starch), sweetened.....	4c. p. lb.....	71	M 451B
do do unsweetened.....	2c. p. lb.....	71	M 451B
Jelly tumblers, with tin covers.....	5c. p. doz. & 30 p.c.	282	M 451B
Jerseys , ladies', not made wholly or in part by hand labour, seamstress, &c.....	10c. p. lb. & 20 p.c.	215	M 451B
do men's, child's, woollen, knitted.....	10c. p. lb. & 20 p.c.	215	F 2185—'92
Jersey suits, child's, woollen, knitted.....	35 p.c.....	320	M 616B
Jewel boxes, paper or cardboard.....	35 p.c.....	518	M 616B
do do paper, lined with plush, silk or satinette.....	35 p.c.....	518	M 485B
Jews' harps.....	35 p.c.....	429	F 2002—'92
Jib hanks, galvanized iron.....	30 p.c.....	129	F 3397—'92
Juice , orange, non-alcoholic and not sweetened.....	10c. p. gall.....	129	
Journals of proceedings of societies and orders, other than those covered by item No. 759.....	15 p.c.....	300	M 471B
Jute tapestry.....	25 p.c.....	180	M 451B
do tow.....	20 p.c.....	212	F 1785—'93
K			
"Kalon" oil (petroleum).....	7½ p. I. gall.....	166	F 2825—'93
"Keystone," The.....	6c. p. lb. & 20 p.c.	303	M 459B
Keys , watch, steel or brass.....	30 p.c.....	429	M 451B
Kites , paper (toys).....	35 p.c.....	518	M 451B
Knife sharpeners, emery.....	25 p.c.....	451	M 538B
Knives , butcher.....	25 p.c.....	384	F 1318—'93
do butter, plated, costing under \$3.50 per doz.....	50c. p. doz. & 20 p.c.	385	M 451B
do curd.....	35 p.c.....	390	M 448B
do farriers'.....	35 p.c.....	390	F 3253—'92
do for machines, imported separately.....	35 p.c.....	390	M 485B
do glaziers' hacking.....	35 p.c.....	390	M 451B
do hay, unfinished.....	82 p. doz. & 20 p.c.	394	M 448B
do mincing.....	30 p.c.....	391	F 3800—'92
do oyster.....	35 p.c.....	390	M 451B
do palette.....	35 p.c.....	390	M 451B
do putty.....	35 p.c.....	390	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
K—Concluded.			
Knives, shoe.....	35 p.c.	390	F 1318-'93
do straw cutters.....	35 p.c.	406	F 4103-'92
Knobs, earthenware door, finished.....	35 p.c.	277	M 451B
do wooden door, plain, unmounted.....	25 p.c.	506	M 448B
L			
Labels, all cotton, letters printed.....	15c. p. lb. & 25 p.c.	305	M 451B
do do do woven.....	15c. p. lb. & 25 p.c.	305	M 451B
do all silk, letters woven or printed.....	15c. p. lb. & 25 p.c.	305	M 451B
do tinfoil, printed.....	15c. p. lb. & 25 p.c.	305	M 451B
Lace, beal.....	25 p.c.	180	F 804-'92
do collars.....	30 p.c.	197	M 451B
Ladder, combination step.....	35 p.c.	488	F 2951-'92
Ladies' collars, embroidered.....	30 p.c.	197	M 451B
"Ladies' Home Journal".....	Free	763	F 1799-'92
Ladies' jerseys, not made wholly or in part by hand labour, seamstress, &c.....	10c. p. lb. & 20 p.c.	215	M 451B
do waterproof cloaks, India rubber surfaced.....	10c. p. lb. & 25 p.c.	254	F 249-'92
Lamps, miner's.....	30 p.c.	283	F 2747-'92
do "Novelty".....	30 p.c.	283	F 4558-'92
do shades, paper.....	30 p.c.	283	M 515B
Land plaster, ground.....	10c. p. 100 lbs	453	M 451B
Lap dusters, entirely of linen, plain.....	25 p.c.	241	M 451B
do do of cotton, with woven coloured stripes or borders, cut, not embroidered.....	25 p.c.	241	M 451B
do robes, cotton or linen, embroidered.....	30 p.c.	197	M 485B
Lard pulp (lubricating oil).....		167-168	F 816-'92
do substitute, "Cotosuet".....	3c. p. lb.	11	F 1384-'93
Lashes, whip.....	50c. p. doz. & 30 p.c.	272	M 448B
Lathe chucks (part of machine).....	30 p.c.	404	F 3873-'92
do , dental.....	35 p.c.	406	F 478-'93
do , iron, for turning iron.....	30 p.c.	404	F 1683-'92
Laundry soap, "Frank Siddel's".....	14c. p. lb.	17	M 451B
Lawn tennis shoes, rubber soles, cloth or cotton uppers.....	35 p.c.	252	F 2394-'92
Law reports.....	15 p.c.	300	M 451B
Lead, "Assay".....	30 p.c.	433	F 3580-'92
do black.....	30 p.c.	456	M 451B
do capsules.....	30 p.c.	433	M 567B
Leads, printers'.....	30 p.c.	433	M 459B
Leather belts.....	25 p.c.	270	F 2574-'92
do board shoe shank.....	25 p.c.	251	F 1278-'93
do cement (India rubber).....	30 p.c.	23	F 3556-'92
do gimp, imitation.....	30 p.c.	197	M 451B
do horse boots.....	35 p.c.	271	M 451B
do seats, parts of chairs.....	35 p.c.	488	F 5378-'92
do stallion shields.....	35 p.c.	271	M 451B
Leaves, sage, dried.....	10 p.c.	92	F 2791-'93
"Le Bon Ton" fashion plates.....	6c. p. lb. & 20 p.c.	303	M 530B
Lemon squeezer, made wholly of glass.....	20 p.c.	293	M 451B
Lense, rough.....	25 p.c.	295	F 2349-'92
Letter copying books.....	35 p.c.	320	M 451B
Letters, paper, gummed, plain or coloured, in bulk.....	35 p.c.	320	M 451B
do do do put up in envelopes, with printed description for special advertising signs or labels.....	15c. p. lb. & 25 p.c.	305	M 451B
"Lessive Phoenix," washing preparation.....	3c. p. lb.	20	M 451B
"Levant" ink.....	30 p.c.	146	F 380-'93
"Lever's" carbolic soap.....	14c. p. lb.	17	F 1730-'92
do sunlight soap.....	14c. p. lb.	17	F 1730-'92
Lincrusta Walton wall decorations.....	35 p.c.	311½	M 451B
Linen coats.....	35 p.c.	232	M 451B
do clothing.....	35 p.c.	232	M 451B
do covered paper.....	35 p.c.	320	F 381-'93
do lap dusters, plain.....	25 p.c.	241	M 451B
do lap robes or dusters, embroidered.....	30 p.c.	197	M 485B
do sheets.....	35 p.c.	232	F 5127-'92
Linings, barrel head.....	25 p.c.	506	M 451B
do coffin, cotton (embossed and uncoloured).....	20 p.c.	203	F 271-'93

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
L—Concluded.			
Liniment, "Elliman's Royal Embrocation"	50 p.c.	134	F 515-'92
Lions for a circus.	Free	710	F 1578-'93
Liquor stands, oak	35 p.c.	488	F 5433-'92
Liquorice pellets	3c. p. lb.	143	M 502B
Lithographed covers, for publications to be printed in Canada	6c. p. lb. & 20 p.c.	303	F 1093-'93
Loader, hay (agricultural implement).	35 p.c.	405	F 2744-'93
Locks, brass	35 p.c.	390	M 459B
do made entirely of brass	35 p.c.	390	M 451B
Locomotive bell-ringers, automatic	30 p.c.	429	M 451B
Logwood, cut	Free	809	F 1467-'92
Looking-glass, advertising	35 p.c.	304	F 2186-'93
Loom cards, paper	35 p.c.	320	F 700-'92
do harness	30 p.c.	404	M 448B
Loops for suspenders	35 p.c.	247	M 485B
"Lubron," lubricating compound.	25 p.c.	168	F 3886-'92
Lumber, basswood (over $\frac{1}{8}$ in. thick)	20 p.c.	504	M 451B
do mortised	25 p.c.	506	F 5326-'92
do pine, creosoted	20 p.c.	504	F 3980-'92
do terra cotta, for fire-proofing purposes	35 p.c.	277	M 451B
Lustrines	25 p.c.	180	F 2394-'93
M			
Machine bits, imported separately	35 p.c.	390	M 448B
do chucks (part of machine)	30 p.c.	404	F 3873-'92
do knives, imported separately	35 p.c.	390	M 459B
do sawing (hand, circular and rip-saw)	30 p.c.	404	F 1869-'93
do washing, bottle	30 p.c.	404	M 451B
Machines, shading, used in stone engraving.	30 p.c.	404	M 459B
Madras, muslin, coloured	25 p.c.	180	F 306-'93
Magazines, premiums	6c. p. lb. & 20 p.c.	303	F 5754-'92
do "Nineteenth Century"	Free	763	F 780-'93
Magnesia fluid, "Murray's"	50 p.c.	134	M 451B
Malleable iron castings for use in manufacture of carriages	35 p.c.	390	M 459B
Mallets, wooden	35 p.c.	390	M 448B
Malt extract, "Dukehart's"	\$2.12 $\frac{1}{2}$ p. gall. & 30 p.c.	130d	M 451B
Mandarine oranges.	113	113	M 448B
Manuscript, typewritten	35 p.c.	304	F 4306-'92
Maple sugar, above No. 14 Dutch standard.	1c. p. lb.	75	F 1498-'93
do syrup	81	81	F 1498-'93
Marble statues.	35 p.c.	472	F 1738-'93
"Marchand's Peroxide of Hydrogen"	50 p.c.	134	M 5394B
"Marseilles" soap	2c. p. lb.	19	F 5637-'92
"Masolene," furniture polish	\$2.12 $\frac{1}{2}$ p. gall.	130b	M 451B
Masonic reports	15 p.c.	300	F 981-'93
Matches	25 p.c.	506	F 2083-'93
Mates, railway	30 p.c.	429	F 893-'92
Meal, nourishing, "Hugo Hench's"	30 p.c.	72	F 245-'93
do wheat	75c. p. brl.	47	M 451B
Measuring tapes	25 p.c.	296	M 635B
Meat juice, "Valentine's"	25 p.c.	9	M 451B
do mince	1 $\frac{1}{2}$ c. p. lb. & 35 p.c.	79	M 448B
Meats, potted or specially prepared	3c. p. lb.	7	M 448B
Medals, gold and silver	20 p.c.	341	M 451B
Medical and surgical monographs, "Wood's"	15 p.c.	300	M 451B
Meerschbaum pipes	35 p.c.	101	M 451B
do do imitation	35 p.c.	101	M 451B
Melons	25 p.c.	97	M 451B
Merino undervest	10c. p. lb. & 20 p.c.	215	F 1558-'93
Merry-go-round	30 p.c.	404	F 2740-'93
Metal ceilings, sheet	30 p.c.	429	F 792-'93
Metallic, antimony, crude	Free	771	F 2887-'93
Meters, electric	25 p.c.	544	M 448B
Mexican onyx soda water apparatus	30 p.c.	465	F 179-'93
Microscopes	25 p.c.	296	M 538B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>M—Concluded.</i>			
Middlings, a low grade flour.....	75c. p. brl.....	47	M 448B
Milk gauge, Elliott's, manufacture of iron.....	30 p.c.....	429	M 451B
Millet seed.....		48	M 459B
"Milliner's Guide, The".....	6c. p. lb. & 20 p.c.....	303	M 530B
Mills, horse feed.....	35 p.c.....	406	F 563—'93
Millstones.....	30 p.c.....	465	F 2011—'93
Mimeograph "Edison's".....	35 p.c.....	488	F 3034—'92
Mince meat.....	1½c. p. lb. & 35 p.c.....	79	M 448B
Mincing knives.....	30 p.c.....	391	F 3800—'92
Mineral soap, "Adam's".....	3c. p. lb.....	20	M 451B
do "Hoxie's".....	3c. p. lb.....	20	M 451B
do stock, unrefined paraffine wax.....	3c. p. lb.....	13	M 459B
Miner's lamps.....	30 p.c.....	283	F 2747—'92
do squibs.....	35 p.c.....	320	F 340—'93
Mohair plush.....	According to value	216	M 451B
Monographs medical and surgical, Wood's.....	15 p.c.....	300	M 451B
Moquette.....	According to value	216	M 451B
Mormon Bible.....	5 p.c.....	301	F 601—'93
Mortised lumber.....	25 p.c.....	506	F 5326—'92
Mosquito net.....	25 p.c.....	182	M 451B
"Mosto Concentrato" (sweetened fruit syrup).....	40c. p. gall.....	128	F 3326—'92
Motors, electric, iron or steel castings for.....	25 p.c.....	544	F 1815—'92
Mottled soap.....	1½c. p. lb.....	17	F 2267—'93
Mouldings, terra cotta.....	35 p.c.....	277	M 451B
Mould, printer's roller, if part of a printing press.....	10 p.c.....	325	F 992—'93
do do do if a separate article.....	30 p.c.....	404	F 992—'93
Moulds, or pickeyes.....	1½c. p. lb. but not less than 35 p.c.....	364	M 448B
Mouth organs of one full octave or 16 reeds.....	25 p.c.....	540	M 573B
do under one octave.....	35 p.c.....	518	M 573B
Mounts, photograph.....	6c. p. lb. & 20 p.c.....	303	M 599B
Mower bars, being angle iron or steel, cut to length, rolled, sheared off and straightened, with a slot cut out of the side of each bar.....	35 p.c.....	405	M 451B
Mufflers, cashmere, hemmed.....	10 c. p. lb. & 25 p.c.....	240	M 451B
do do not hemmed.....	10 c. p. lb. & 20 p.c.....	215	M 451B
Muffs and satchels combined.....	35 p.c.....	542	M 451B
Mulled camwood.....	Free.....	918	F 1575—'93
"Munn's" fish glue, liquid, from Newfoundland.....	Free.....		M 553B
Murray's Fluid Magnesia.....	50 p.c.....	134	M 451B
Museum jars, glass.....	5c. p. doz. & 30 p.c.....	282	F 1268—'92
Music book, "Songs of Rejoicing".....	5 p.c.....	301	F 1379—'93
do for "Æolian" (paper).....	35 p.c.....	320	F 4760—'92
do racks.....	35 p.c.....	488	F 1969—'92
do stands, iron.....	35 p.c.....	488	M 451B
"Musical Monthly," Woodward's.....	10c. p. lb.....	310	F 2752—'92
Muslin, book, black.....	32½ p.c.....	181	M 451B
do Madras, coloured.....	25 p.c.....	180	F 306—'93
do plant bed.....	1c. p. sq. yd. & 15 p.c.....	177	M 451B
do tufted, coloured.....	25 p.c.....	180	F 1459—'93
Mustard, French, liquid.....	40c. p. gall & 20 p.c.....	89	M 451B
<i>N</i>			
Nails, picture.....	30 p.c.....	391	M 451B
Name plates, enamelled iron.....	35 p.c.....	436	M 485B
"National" embalming pump.....	35 p.c.....	407	F 5885—'92
Necklets, bead, gold and silver.....	35 p.c.....	518	M 448B
do do glass.....	35 p.c.....	518	M 448B
Needle books or folders.....	15c. p. lb. & 25 p.c.....	305	F 350—'93
do Work, Weldon's practical.....	15 p.c.....	300	F 4809—'92
Net, mosquito.....	25 p.c.....	182	M 451B
Nets, horse, made of twine.....	35 p.c.....	213	M 538B
Nettings, cotton, painted, an imitation of wire-cloth.....	5c. p. sq. yd. & 15 p.c.....	231	M 451B
Neutral cotton seed soap.....	1½c. p. lb.....	17	M 451B

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ARTICLE.	Rated at	Tariff Item.	Reference.
N—Concluded.			
"New York Fashion Bazar"	6c. p. lb. & 20 p.c.	303	M 451B
Nickel-plated zinc, in sheets.	25 p.c.	440	M 451B
"Nineteenth Century Magazine"	Free.	763	F 780-'93
Nippers, champagne.....	35 p.c.	390	F 1118-'92
Noils, wool, dyed	Free.	748	M 451B
Non-medicated sugar pellets.....	1½c. p. lb. & 35 p.c.	79	F 665-'93
North Carolina yellow pine, rough sawn	Free.	941	F 3980-'92
"North American Review"	Free.	763	F 844-'93
Norway yellow pine, creosoted.....	20 p.c.	504	F 2895-'93
Nourishing meal, "Hugo Hench's"	30 p.c.	72	F 245-'93
"Novelty" lamp.....	30 p.c.	283	F 4558-'92
Nubian enamel or baking japan varnish	20c. p. gall. & 25 p.c.	159	M 448B
Nut locks (square bar iron twisted and bent to a circle, not welded).....	30 p.c.	429	F 4457-'92
O			
Oak liquor stands.....	35 p.c.	488	F 5433-'92
Oats, Hornby's.....	4c. p. lb.	39	F 1016-'93
Oil, "Kalon" (petroleum).....	7½c. p. I. gall.	166	F 2825-'93
do polishing, "Eureka" (product of petroleum).....	7½c. p. I. gall.	166	F 2431-'93
do tanks, galvanized iron.....	35 p.c.	436	F 2914-'92
do tanner's, petroleum.....	7½c. p. I. gall.	166	F 2018-'93
do tar	7½c. p. I. gall.	166	F 1959-'92
do "wool stock," petroleum	7½c. p. I. gall.	166	F 5648-'92
Oiled paper.....	35 p.c.	320	M 451B
Oils for gilding.....	20c. p. I. gall. & 25 p.c.	159	F 724-'92
Ointment, hoof	25 p.c.	134	M 451B
Old maid game of cards	35 p.c.	320	M 451B
Olive oil soap	2c. p. lb.	19	F 4637-'92
Olives, pickled.....	86, 87, 88	F 4543-'92	
Onion seeds, in parcels, 20 to 40 lbs.	10 p.c.	48	F 454-'93
Onyx, pedestal (marble).....	35 p.c.	472	F 2315-'93
Orange juice, non-alcoholic and not sweetened	10c. p. gall.	129	F 3397-'92
Oranges, Mandarin and Tangarine	113	M 448B	
Oreide, a yellow metal in thin sheets	30 p.c.	344	M 451B
Organ, mouth, of one full octave or 16 reeds.....	25 p.c.	540	M 573B
do do under one octave	35 p.c.	518	M 573B
Ornaments, casket, plated	35 p.c.	488	F 1924-'92
do glass, to be sewn on ladies' dresses.....	20 p.c.	293	F 1218-'92
do transfer	6c. p. lb. & 20 p.c.	303	M 448B
"Outline Inductive, Bible Studies"	Free.	763	F 4233-'92
Oxide of iron, chalk.....	30 p.c.	152	F 908-'93
do do dry.....	30 p.c.	152	M 451B
do do rouge.....	30 p.c.	152	F 266-'92
Oxtail soup.....	25 p.c.	9	F 3126-'92
Oyster knives.....	35 p.c.	390	M 451B
P			
Pads of writing paper	35 p.c.	320	M 515B
Paint, "blue," containing a drier	5c. p. lb. & 25 p.c.	154	F 1988-'92
do copper	30 p.c.	153	F 2354-'93
do dry filler	30 p.c.	152	F 5860-'92
do earth filler.....	30 p.c.	152	F 5860-'92
do "hard enamel colour white," containing a drier, liquid	5c. p. lb. & 25 p.c.	154	F 3012-'92
do Japanese gold (liquid bronze).....	30 p.c.	153	F 819-'92
Painted cotton nettings, imitation of wire cloth	5c. p. sq. yd. & 15 p.c.	231	M 451B
Palette knives.....	35 p.c.	390	M 451B
Palms, sail	25 p.c.	270	M 451B
Pamphlet, "Gospel History"	Free.	763	F 772-'93
"Pancreatic Emulsion, Savory and Moore's"	50 p.c.	134	M 530B
Panelis, terra cotta.....	35 p.c.	277	M 451B
Paper, baryta.....	35 p.c.	320	F 4845-'92
do bottle wrapper.....	35 p.c.	320	F 2034-'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>P—Continued.</i>			
Paper boxes, embellished with chromos, &c., but without any printed matter	6c. p. lb. & 20 p.c.	303	M 451B
do boxes, labelled, empty	15c. p. lb. & 25 p.c.	305	M 451B
do do printed	15c. p. lb. & 25 p.c.	305	F 2519—'92
do bromide, artotype	35 p.c.	320	F 2870—'92
do building, bituminous, O.K. brand	35 p.c.	320	F 5964—'92
do carbon	35 p.c.	320	F 2308—'93
do coloured, glazed	35 p.c.	320	M 451B
do do on one side	35 p.c.	320	F 1551—'92
do cover	35 p.c.	320	F 2517—'93
do drawing	35 p.c.	320	F 2359—'92
do do mounted	35 p.c.	320	M 451B
do embossed, extra heavy, for cracked and damaged walls	35 p.c.	311h	M 451B
do filter, cut to shape	35 p.c.	320	M 451B
do do in sheets	25 p.c.	319	M 451B
do flour sacks, illustrated	6c. p. lb. & 20 p.c.	303	M 451B
do do plain or printed only	35 p.c.	312	M 451B
do fly	35 p.c.	320	M 451B
do jewel boxes	35 p.c.	320, 518	M 616B
do kites	35 p.c.	518	M 451B
do lamp shades	30 p.c.	283	M 515B
do letters, gummed, put up in envelopes with printed description for special advertising signs or labels	15c. p. lb. & 25 p.c.	305	M 451B
do gummed, plain or coloured, in bulk	35 p.c.	320	M 451B
do linen covered	35 p.c.	320	F 381—'93
do loom cards	35 p.c.	320	F 700—'92
do muslin-backed	35 p.c.	320	M 515B
do parchment	35 p.c.	320	M 451B
do peanuts, advertising	35 p.c.	320	F 5721—'92
do photographic, chemically prepared, N.E.S.	35 p.c.	320	M 515B
do coloured, striped, not printed	35 p.c.	320	F 5178—'92
do press, in sheets	25 p.c.	319	M 459B
do pulp board	35 p.c.	320	F 5149—'92
do "Recorder Tape"	35 p.c.	320	F 1943—'92
do ring box	35 p.c.	320, 518	M 616B
do seed bags, printed and illustrated	6c. p. lb. & 20 p.c.	303	F 402—'93
do "sensitized"	35 p.c.	320	F 1556—'93
do sheathing ("Star" brand)	25 p.c.	319	F 905—'92
do stucco, for decorating ceilings, &c.	35 p.c.	311h	M 451B
do tarred (ready-roofing material)	1c. p. lb	316	F 1839—'92
do toilet	25 p.c.	319	M 448B
do vegetable parchment, as manufactured	25 p.c.	319	F 1111—'92
do do cut to sizes	35 p.c.	320	F 1111—'92
do waterproof	35 p.c.	320	F 539—'92
do waxed or oiled	35 p.c.	320	M 451B
do wrapping, printed	15c. p. lb. & 25 p.c.	305	F 533—'92
do writing, not ruled	25 p.c.	319	F 5418—'92
do do pads of	35 p.c.	320	M 515B
Papier maché billiard balls, imported separately	35 p.c.	320	M 451B
Para cement (rubber)	30 p.c.	23	F 3606—'92
Paraffine wax, sweetened and flavoured	3c. p. lb	13	F 776—'93
Parchment paper	35 p.c.	320	M 451B
do do , vegetable, as manufactured	25 p.c.	319	F 1111—'92
do do do cut to sizes	35 p.c.	320	F 1111—'92
Parian busts or statuettes	35 p.c.	518	M 451B
Pasteboard	35 p.c.	320	F 837—'92
do boxes, of no commercial value, containing commercial samples	Free		M 595B
Paste, almond	1½c. p. lb. & 35 p.c.	79	M 451B
do "Azo" green, aniline dye, in bulk	Free	801	F 153—'93
do colour, combination	30 p.c.	153	F 657—'93
do "Eureka"	1½c. p. lb	78	F 408—'93
do gloy	1c. p. lb	21	M 451B
Patent brocaded seating, an imitation of hair cloth	32½ p.c.	181	M 451B
do carbon enamel (composed of fusel-oil, &c.)	\$2.12½ p. I. gall.	130h	M 451B
do turpentine, a compound containing petroleum spirit	7½c. p. I. gall.	167	M 451B
"Pathogenesis and Zymosis"	6c. p. lb. & 20 p.c.	303	F 2417—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>P—Continued.</i>			
Patterns, brass.....	30 p.c.....	337	M 451B
do of iron or brass.....	30 p.c.....	337, 429	M 451B
Peanuts, advertising, paper.....	35 p.c.....	320	F 5721-'92
Pearl card cases.....	35 p.c.....	518	M 451B
do yarn cones.....	3c. p. lb. & 15 p.c.....	185, 128a	F 1258-'93
"Pearline" (a dry colour, N.E.S.).....	20 p.c.....	151	F 1330-'93
Pedestal, onyx (marble).....	35 p.c.....	472	F 2315-'93
Pedigree, engrossed.....	20 p.c.....	308	F 1582-'93
Pellets, liquorice.....	3c. p. lb.....	143	M 502B
do sugar, non-medicated.....	1½c. p. lb. & 35 p.c.....	79	F 665-'93
Pencil cases of all kinds, including gold, silver or plated.....	30 p.c.....	322	M 451B
do sharpener, "Gem" (a machine).....	30 p.c.....	404	F 447-'92
Pendants, glass.....	30 p.c.....	345	M 451B
Penholders, the handles being of wood and the holders of steel or iron.....	30 p.c.....	429	M 451B
Pen, fountain, rubber.....	25 p.c.....	253	F 3905-'92
Pens, steel.....	30 p.c.....	429	M 451B
Pepper shells.....	25 p.c.....	92	M 451B
Perforated sheet zinc.....	25 p.c.....	440	M 515B
Peroxide of hydrogen, "Marchand's".....	50 p.c.....	134	M 530B
Phenacetine, "Bayer".....	25 p.c.....	134	M 535B
Phosphate powder, acid, for making baking powder.....	3c. p. lb.....	141	M 451B
Photograph albums.....	35 p.c.....	320	M 451B
do mounts.....	6c. p. lb. & 20 p.c.....	303	M 599B
do paper, chemically prepared.....	35 p.c.....	320	M 515B
Photographs, mounted or not.....	6c. p. lb. & 20 p.c.....	303	M 451B
"Photographs of the World".....	6c. p. lb. & 20 p.c.....	303	F 1848-'93
Photogravure plates.....	20 p.c.....	326	F 2009-'93
do etching.....	6c. p. lb. & 20 p.c.....	303	F 4590-'92
Physicians' buggy cases.....	35 p.c.....	542	F 189-'92
Pick eyes or moulds.....	1½c. p. lb., but not less than 35 p.c.....	364	M 448B
do handles, wood.....	25 p.c.....	506	F 716-'93
Pickled olives.....	86, 87, 88	86, 87, 88	F 4543-'92
Picture cord, worsted.....	30 p.c.....	197	M 451B
do nails.....	30 p.c.....	391	M 451B
Pictures accompanying newspapers.....	6c. p. lb. & 20 p.c.....	303	F 156-'92
do Bible lesson.....	6c. p. lb. & 20 p.c.....	303	F 1593-'93
do transfer.....	6c. p. lb. & 20 p.c.....	303	M 448B
Pigment, buff and black.....	30 p.c.....	152	F 5026-'92
"Pile covering," waterproof (a kind of tarpaulin).....	35 p.c.....	232	F 4903-'92
Pillow covers.....	35 p.c.....	232	F 5127-'92
Pine lumber, creosoted.....	20 p.c.....	504	F 3980-'92
do , yellow, North Carolina, rough sawn.....	Free.....	941	F 3980-'92
do yellow, Norway, creosoted.....	20 p.c.....	504	F 2895-'93
do yellow, South Carolina, creosoted.....	20 p.c.....	504	F 2433-'93
Pin tickets.....	15c. p. lb. & 25 p.c.....	305	F 117-'92
Pins, hair, of any metal, ornamented or not.....	30 p.c.....	423	M 429B
do do of horn or other material than metal, having two or more prongs.....	35 p.c.....	516	M 459B
Pipes, corn cob.....	35 p.c.....	101	M 451B
do meerscham.....	35 p.c.....	101	M 451B
do do imitation.....	35 p.c.....	101	M 451B
Piping, cotton, glazed, for use in the manufacture of boots and shoes.....	30 p.c.....	197	F 2316-'93
Pitch pine, North Carolina yellow, rough sawn.....	Free.....	941	F 3980-'92
"Plank and Platform".....	35 p.c.....	304	F 4912-'92
Plant bed muslin.....	1c. p. sq. yd. & 15 p.c.....	177	M 451B
Plaques, composition.....	35 p.c.....	320	F 2359-'92
Plaster, land, ground.....	10c. p. 100 lbs.....	453	M 451B
Plate, tern or terne, being sheet iron coated with lead or a mixture of lead and tin, thinner than No. 20 gauge.....	12½ p.c.....	353	M 502B
Plated ornaments for caskets.....	35 p.c.....	488	F 1924-'92
Plates, draw, steel.....	30 p.c.....	429	F 4874-'92
do photogravure.....	20 p.c.....	326	F 2009-'93
do steel, for coultter plate blanks.....	30 p.c.....	352	F 447-'93
do steel scraper.....	30 p.c.....	429	M 451B
do zinc.....	25 p.c.....	440	F 1908-'93

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>P—Continued.</i>			
Platinum fuses	35 p.c.	529, 425	M 432B
Play counters for children.....	35 p.c.	518	F 1188—'92
Playing cards, advertising	6c. p. pack.....	309	F 1195—'93
do blank.....	6c. p. lb. & 20 p.c.	303	F 703—'93
do in sheets.....	6c. p. pack.....	309	F 1198—'93
Plumbago, bolted.....	30 p.c.	456	F 401—'92
do facings, foundry.....	30 p.c.	456	F 3954—'92
do ground.....	30 p.c.	456	F 1408—'92
Plum pudding.....	1½c. p. lb. & 35 p.c.	79	F 5828—'92
Plush, cotton, coloured.....	20 p.c.	202	M 451B
do mohair.....	According to value	216	M 451B
Pockets, seamless.....	35 p.c.	232	F 1744—'93
Polishing oil, "Eureka" (product of petroleum).....	7½c. p. I. gall.....	166	F 2431—'93
Popcorn in cakes or balls	35 p.c.	70	M 451B
Porcelain artificial teeth	30 p.c.	275	F 2554—'93
do lined pump cylinders.....	35 p.c.	407	M 451B
do opaque ware.....	35 p.c.	277	M 451B
do vases.....	30 p.c.	275	M 451B
Porous alum.....	Free.....	769	M 485B
do and hollow earthenware for fire-proofing purposes, known as terra cotta lumber, brick wood, cellular pottery and "Holdstein" or Woodstone, intended for making buildings fire-proof.....	35 p.c.	277	M 451B
do terra cotta fire-proof building material.....	35 p.c.	277	F 1747—'92
Portable boats and canoes, made of wood.....	25 p.c.	506	F 773—'93
do fog horn (patent).....	35 p.c.	406	F 881—'93
do forges.....	35 p.c.	406	F 4342—'92
do steam shovels.....	35 p.c.	406	F 1968—'93
Portfolios of no commercial value, containing commercial samples	Free.....		M 595B
Postage stamps, used.....	35 p.c.	304	F 922—'93
Potash, chlorate of, when ground only, and free from admixture with any other substance, imported for manufacturing purposes only.....	Free.....		M 569B
Potted and specially prepared meats.....	3c. p. lb.	7	M 448B
Pottery, cellular, for fire-proofing purposes.....	35 p.c.	277	M 451B
Pouch, tobacco, not rubber, printed and illustrated.....	15c. p. lb. & 25 p.c.	305	F 3345—'92
Powder, bleaching.....	Free.....	821	F 2497—'92
do flavouring, "Consolidated".....	1½c. p. lb. & 35 p.c.	79	F 2391—'92
Powder, sachet.....	30 p.c.	164	F 4850—'92
Prayer beads strung permanently on wire.....	35 p.c.	518	M 448B
Preacher's complete Homiletic Commentary.....	15 p.c.	300	F 1429—'93
Premiums, magazine.....	6c. p. lb. & 20 p.c.	303	F 5754—'92
Preservative, wood dipped, product of petroleum.....	7½c. p. I. gall.....	166	F 210—'93
Press paper, in sheets.....	25 p.c.	319	M 459B
Printed cards, "Lenten Services".....	35 p.c.	304	F 697—'93
do sermons (a book).....	15 p.c.	300	F 1680—'92
do wrappers as labels	15c. p. lb. & 25 p.c.	305	M 451B
Printer's leads.....	30 p.c.	433	M 459B
Printer's roller mould, if part of a printing press.....	10 p.c.	325	F 992—'93
do do do a separate article.....	30 p.c.	404	F 992—'93
Protectors, rubber body, baseball.....	25 p.c.	253	F 1546—'93
do corset.....	35 p.c.	232	F 3558—'92
Pruning shears.....	35 p.c.	390	F 1118—'92
Prussian binding.....	30 p.c.	197	M 451B
Publications, Canadian, advertising pictures and lithographed covers for.....	6c. p. lb. & 20 p.c.	303	F 1093—'93
Pudding, fruit, "Schepp's Cream".....	4c. p. lb.	71	F 856—'92
do plum.....	1½c. p. lb. & 35 p.c.	79	F 5828—'92
Pulp board, paper.....	35 p.c.	320	F 5149—'92
do wood.....	25 p.c.	506	M 502B
Pump cylinders, porcelain lined.....	35 p.c.	407	M 451B
Pumps, beer, brass.....	35 p.c.	407	F 2236—'93
do brass.....	35 p.c.	407	M 645B
do chain, castings for.....	35 p.c.	407	M 471B
do do galvanized chain for.....	35 p.c.	407	M 471B
do chains, rubber buckets for.....	35 p.c.	407	M 471B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
P—Concluded.			
Pumps, "National" embalming	35 p.c.	407	F 5885—'92
do steam	30 p.c.	404	M 451B
do wood	35 p.c.	407	
Pushes, wholly adapted to telephone, telegraph and other electric galvanic apparatus, and not suitable for other purposes	25 p.c.	544	M 418B
Putty, palette, glazier's hacking knives and table and butcher's steels	35 p.c.	390	M 451B
Pyramid envelopes, printed	15c. p. lb. & 25 p.c.	305	F 2054—'92
Q			
Quilts, "Alhambra," coloured cotton, colours woven	25 p.c.	180	M 451B
do "Eiderdown"	35 p.c.	176	F 5261—'92
do or counterpanes, white, with woven coloured border	25 p.c.	180	M 451B
R			
Racks, music	35 p.c.	488	F 1969—'92
Railroad wheel scrapers	30 p.c.	429	F 2399—'93
Railway depot express trucks	30 p.c.	483	M 451B
"do Equipment Guide"	15 p.c.	300	F 3290—'92
do frogs	30 p.c.	429	F 893—'92
do guides	6c. p. lb. & 20 p.c.	303	M 526B
do mates	30 p.c.	429	F 893—'92
do switches	30 p.c.	429	F 893—'92
Raisins, California	1c. p. lb. & 10 p.c.	105	F 5959—'92
Rakes, hay, made of wood	35 p.c.	405	M 451B
Rand McNally Official Railway Guide	6c. p. lb. & 20 p.c.	303	M 526B
Rape seed, in bulk	10 p.c.	48	M 451B
Rawhide rope, as belting, being so used	25 p.c.	261	M 451B
Razor straps	25 p.c.	270, 506	M 459B
Reaper bars, being angle iron or steel cut to exact length, rolled, sheared off and straightened, with a slot cut out of the side of each bar	35 p.c.	405	M 451B
Reeds, bamboo, cut to length for making furniture	25 p.c.	484	F 5604—'92
Registers, cash	35 p.c.	406, 488	M 609B
Reports of proceedings of societies	15 p.c.	300	F 981—'93
do law	15 p.c.	300	M 451B
"Resolvent, Cuticura," in dry powder	25 p.c.	134	M 451B
Ribbons, type-writer	30 p.c.	222	F 2308—'93
Rice, broken	1½c. p. lb.	44	M 451B
do in mats	1½c. p. lb.	44	F 3958—'92
On the mats	20 p.c.	Sec. 8, Tariff Act	F 3958—'92
Ridge's Food	30 p.c.	72	M 451B
Riding gallery, steam	30 p.c.	404	F 2098—'93
Ring box, paper	35 p.c.	320-518	M 616B
Ringers, automatic locomotive bell	30 p.c.	429	M 451B
Rings, brass, for curtain poles	30 p.c.	337	M 515B
do celluloid, saddlery hardware	35 p.c.	390	F 1387—'92
do made of iron wire	30 p.c.	429	M 502B
Road scrapers, wheeled	35 p.c.	405	M 502B
Roasted cereal food, coffee substitute	3c. p. lb.	62	F 768—'93
"Rob Lechaux"	50 p.c.	134	F 465—'93
Robes, cotton or linen lap, embroidered	30 p.c.	197	M 485B
Rods, round, galvanized iron	30 p.c.	429	M 451B
do iron, ¼, ⅜, ½ and ¾-inch in diameter, coppered	30 p.c.	429	M 451B
Rollers, shade, window, without shades	35 p.c.	488	M 451B
Roofing composition, "Storey's," coal pitch	10 p.c.	449	F 4795—'92
Rope, raw hide, as belting, being so used	25 p.c.	261	M 451B
"Ropp's" commercial calculator	35 p.c.	320	F 429—'93
Rouge, oxide of iron	30 p.c.	152	F 266—'92
"Royal Canadian World Atlas"	20 p.c.	306	F 1891—'93

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
R—Concluded.			
"Royal Embrocation, Elliman's".....	50 p.c.....	134	F 515-'92
Rubber balls, ornamented.....	25 p.c.....	253	M 448B
do belting, old and damaged.....	25 p.c.....	261	F 4322-'92
do do if in merchantable condition.....	5c. p. lb. & 15 p.c.....	256	F 4322-'92
do body protectors, base ball.....	25 p.c.....	253	F 1546-'93
do buckets for chain pumps.....	35 p.c.....	407	M 471B
do buttons, sleeve.....	5c. p. gross & 20 p.c.....	512	M 448B
do carriage rugs, lined.....	10c. p. lb. & 25 p.c.....	254	M 515B
do fountain pens.....	25 p.c.....	253	F 3905-'92
do gum, unvulcanized.....	25 p.c.....	253	F 28-'92
do hat covers.....	10c. p. lb. & 25 p.c.....	254	M 451B
do sheet, soft.....	25 p.c.....	253	M 448B
do tubes and endless bands for bicycle tires.....	25 p.c.....	253	F 470-'93
do unvulcanized soft sheet.....	25 p.c.....	253	M 538B
do water beds.....	35 p.c.....	488	M 448B
Rugs, carriage, made of cotton drill, blackened and oiled.....	35 p.c.....	232	F 2800-'93
do lap or railway, wholly or part of wool, as they come from the loom.....	25 p.c.....	241	M 451B
do lap or railway, wholly or part of wool, cut to shape, bound or sown or otherwise manufactured.....	10c. p. lb. & 25 p.c.....	240	M 451B
do rubber, carriage, lined.....	10c. p. lb. & 25 p.c.....	254	M 515B
S			
Sachet powder.....	30 p.c.....	164	F 4850-'92
Sacks, flour, paper, illustrated.....	6c. p. lb. & 20 p.c.....	303	M 451B
do do plain or printed only.....	35 p.c.....	312	M 451B
Sad irons, electric.....	30 p.c.....	429	F 1254-'93
Sage leaves, dried.....	10 p.c.....	92	F 2791-'93
Sago flour, crude.....	2c. p. lb.....	45	F 793-'93
Sail palms.....	25 p.c.....	270	M 451B
do thimbles, iron, galvanized.....	30 p.c.....	429	F 2002-'92
Sal soda, concentrated.....	Free.....	788	F 68-'93
Sanitary and ingrain wall papers.....	35 p.c.....	311½	M 451B
Sapolio.....	5c. p. lb.....	20	M 451B
Sappato gum, crude, for manufacturing purposes.....	Free.....	O. C., 26th March, 91.	M 460B
Sarsaparilla, "Hoods".....	50 p.c.....	134	F 1673-'92
"Sartorial Art Journal".....	Free.....	763	F 157-'93
Sash weights.....	35 p.c.....	390	F 1612-'93
Satchels, cartridge.....	35 p.c.....	542	M 451B
do and muffs combined.....	35 p.c.....	542	M 451B
do school, of jute, manilla, hemp, &c.....	35 p.c.....	542	M 451B
Satin mêlé.....	According to value.....	216	F 1871-'93
Savings banks, "Dime".....	35 p.c.....	518	F 4558-'92
Savory's and Moore's Pancreatic Emulsion.....	50 p.c.....	134	M 530B
Saw, band—steel blanks for, in strips 40 to 50 ft. long.....	Free.....	998	F 3051-'93
do buck, frames.....	35 p.c.....	390	F 2479-'93
Sawing machine (hand, circular and rip-saw).....	30 p.c.....	404	F 1869-'93
Schepp's cream fruit pudding.....	4c. p. lb.....	71	F 856-'92
School satchels of jute, manilla, hemp, &c.....	35 p.c.....	542	M 451B
"Scientific American," architects' and builders' edition.....	Free.....	763	F 295-'93
Scissors, plated.....	30 p.c.....	386	M 451B
do not plated.....	25 p.c.....	384	M 451B
Scoured wool, not further prepared.....	Free.....	747	F 2255-'93
Scouring cloth, woven coloured cotton.....	25 p.c.....	180	F 833-'93
Scraper plates, steel.....	30 p.c.....	429	M 451B
Scrapers, railway, wheel.....	30 p.c.....	429	F 2399-'93
do road, wheel.....	35 p.c.....	405	M 502B
Screenings, wheat.....	15c. p. bush.....	46	M 448B
Screens, door.....	35 p.c.....	488	F 1139-'93
do window, wire.....	35 p.c.....	488	M 451B
Screw-cap jars, glass.....	5c. p. doz. & 30 p.c.....	282	F 1806-'93
do jacks.....	35 p.c.....	390	F 5251-'92
Scripture wall texts, illustrated.....	6c. p. lb. & 20 p.c.....	303	M 451B
do do not illustrated.....	35 p.c.....	320	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>S—Continued.</i>			
Scythe handles or snaths.....	35 p.c.....	405	M 451B
do stones.....	30 p.c.....	465	M 448B
Seal, South Sea, stuffed.....	15 p.c.....	273	M 451B
Sealette, woollen, cotton back.....	27½ p.c.....	216	M 515B
Seamless pockets.....	35 p.c.....	232	F 1744-'93
Seating, brocade, patent, an imitation of hair cloth.....	32½ p.c.....	181	M 451B
Seats, leather (parts of chairs).....	35 p.c.....	488	F 5378-'93
do steel, for agricultural purposes.....	35 p.c.....	405	F 5054-'92
do water closet.....	35 p.c.....	488	F 3759-'92
Seed bags, paper, printed and lithographed.....	6c. p. lb. & 20 p.c.....	363	F 402-'92
do grass, Hungarian.....	.....	48	M 459B
do millet.....	.....	48	M 459B
do rape, in bulk.....	10 p.c.....	48	M 451B
Seeds, onion, in parcels, 20 to 40 lbs.....	10 p.c.....	48	F 454-'93
do sweet peas, in bulk.....	10 p.c.....	48	F 454-'93
Seine nets, cork floats for.....	20 p.c.....	485	F 348-'93
Sensitized paper.....	35 p.c.....	329	F 1536-'93
"Sentinel, The," music book.....	10c. p. lb.....	310	M 451B
Sermons, printed (a book).....	15 p.c.....	300	F 1680-'92
Sewing machine parts.....	30 p.c.....	429	F 2387-'93
do machines, toys.....	35 p.c.....	518	M 451B
Shade, lamp, paper.....	30 p.c.....	283	M 515B
do rollers, window, without shades.....	35 p.c.....	488	M 451B
Shades, electric light, imitation porcelain.....	20 p.c.....	284	M 538B
do do tin.....	30 p.c.....	283	F 2645-'93
do glass, coloured (globe).....	30 p.c.....	283	F 5870-'92
Shading machines, used in stone engraving.....	30 p.c.....	404	M 459B
Shank, combination boot and shoe.....	25 p.c.....	251	F 631-'93
do shoe, leather-board.....	25 p.c.....	251	F 1278-'93
Sharpeners, knife, emery.....	25 p.c.....	451	M 538B
Shears, sheep, garden pruning.....	35 p.c.....	390	F 1118-'92
do tailor's.....	35 p.c.....	390	M 515B
Sheathing paper ("Star" brand).....	25 p.c.....	319	F 905-'92
Sheep dip, Thorncliff's liquid.....	50 p.c.....	134	F 1696-'93
do do do not liquid.....	25 p.c.....	134	F 1696-'93
do shears.....	35 p.c.....	390	F 1118-'92
Sheet brass, plain, cut into narrow strips of less than 4 in. wide.....	15 p.c.....	335	M 451B
do do polished.....	30 p.c.....	337	F 1558-'92
do do stamped or figured, cut into narrow strips.....	30 p.c.....	337	M 451B
do copper, planished and tinned.....	30 p.c.....	344	M 459B
do do cut to size.....	30 p.c.....	344	F 1366-'92
Sheet iron, galvanized, corrugated.....	30 p.c.....	429	M 451B
do do do No. 20 gauge and thicker.....	30 p.c.....	429	M 451B
do do sign, not framed.....	30 p.c.....	429	M 451B
do rubber, soft.....	25 p.c.....	253	M 448B
Sheets, boiler, steel.....	.....	360	F 5126-'92
do linen.....	35 p.c.....	232	F 5127-'92
Shelf brackets, iron.....	30 p.c.....	391	M 448B
Shell and bead bracelets, combined.....	35 p.c.....	518	M 448B
Shepp's Photograph of the World.....	6c. p. lb. & 20 p.c.....	303	F 5198-'92
Shields, stallion, leather.....	35 p.c.....	271	M 451B
Shingles, tin, stamped.....	35 p.c.....	436	F 3843-'92
Shirts, cotton, unlaundried.....	81 p. doz. & 30 p.c.....	235	F 997-'93
"Shoe and Leather Reporter Annual".....	15 p.c.....	300	F 949-'93
do do Review.....	6c. p. lb. & 20 p.c.....	303	M 471B
do buttons, made of papier maché or composition.....	5c. p. gross & 20 p.c.....	512	M 448B
do knives.....	35 p.c.....	390	F 1318-'93
do shank, leather-board.....	25 p.c.....	251	F 1278-'93
do do combination.....	25 p.c.....	251	F 631-'93
do sole, straw-board.....	25 p.c.....	251	F 84-'93
Shoes, canvas.....	25 p.c.....	251	M 448B
do lawn tennis—rubber soles, cloth or cotton uppers.....	35 p.c.....	252	F 2394-'92
Shovel handles, wood.....	25 p.c.....	566	F 716-'93
Showels, snow, made of wood.....	25 p.c.....	506	M 451B
do steam, portable.....	35 p.c.....	406	F 1968-'93
do stove, iron.....	30 p.c.....	391	M 451B
Sign, sheet iron, not framed.....	30 p.c.....	429	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
S—Continued.			
Silk belts.	30 p.c.	221	F 2574—'92
do circulars lined with fur.	30 p.c.	221	M 451B
do hat irons.	30 p.c.	429	F 1541—'93
do socks.	30 p.c.	221	M 471B
do stockings.	30 p.c.	221	M 471B
do underwear.	30 p.c.	221	M 471B
Silver, granulated.	Free.	855	F 6000—'92
do medals.	20 p.c.	341	M 451B
do necklets, bead.	35 p.c.	518	M 448B
Sinks, galvanized iron.	35 p.c.	436	M 448B
Skeleton cases, felt lined, for corrugated sheet iron.	Free.	Sec. 8, Tariff	
		Act.	F 1613—'93
Skins, unlined and dressed, the heads being stuffed.	25 p.c.	274	F 1156—'93
Skirt binding, cotton velvet.	30 p.c.	222	F 5988—'92
Skirts, Italian, wool.	10c. p. lb. & 25 p.c.	240	M 451B
Slate flagging for walks.	\$2 p. ton.	463	M 451B
Sleeve buttons, rubber.	5c. p. gross & 20 p.c.	512	M 448B
Sleighs, hand.	30 p.c.	483	F 5773—'92
Slippers, felt.	25 p.c.	251	M 451B
Smoked dried spratts.	25 p.c.	658	F 2783—'93
Snaths or scythe handles.	35 p.c.	405	M 451B
Snow shovels, made of wood.	25 p.c.	506	M 451B
Soap, carbolic, Calvert's.	1½c. p. lb.	17	F 4011—'92
do do Lever's.	1½c. p. lb.	17	F 1730—'92
do Carmel.	10c. p. lb. & 10 p.c.	18	F 5637—'92
do castile, in cakes, not perfumed.	2c. per lb.	19	M 448B
do Grandpa's.	10c. p. lb. & 10 p.c.	18	F 2915—'92
do "Hair Grower".	10c. p. lb. & 10 p.c.	18	F 2137—'93
do ivory.	10c. p. lb. & 10 p.c.	18	M 451B
do laundry, Frank Siddel's.	1½c. p. lb.	17	M 451B
do Marseilles.	2c. p. lb.	19	F 5637—'92
do mineral, Adam's.	3c. p. lb.	20	M 451B
do do Hoxie's.	3c. p. lb.	20	M 451B
do mottled.	1½c. p. lb.	17	F 2267—'93
do neutral cotton-seed.	1½c. p. lb.	17	M 451B
do olive oil.	2c. p. lb.	19	F 4637—'92
do stock, mineral, unrefined paraffine wax.	3c. p. lb.	13	M 459B
do sunlight, Lever's.	1½c. p. lb.	17	F 1730—'92
Socks, silk.	30 p.c.	221	M 471B
Soda, sal, concentrated.	Free.	788	F 68—'93
do water apparatus, Mexican Onyx.	30 p.c.	465	F 179—'93
do do font, marble.	35 p.c.	472	F 1529—'92
Solar prints.	6c. p. lb. & 20 p.c.	303	F 1186—'93
Solder, copper.	30 p.c.	344	F 2996—'93
Soldering coppers.	35 p.c.	390	M 515B
Soles, shoe, straw-board.	25 p.c.	251	F 84—'93
"Songs of Rejoicing," music book.	5 p.c.	301	F 1379—'93
Soup, oxtail.	25 p.c.	9	F 3126—'92
Spectacle case (made of rag pulp).	35 p.c.	320	F 2420—'92
do cases, manufactured of leather, with oxydized attachments.	25 p.c.	270	F 2569—'93
Spices, whole, mixed.	10 p.c.	92	F 4392—'92
Spindle band or belt, cotton.	25 p.c.	261	F 491—'93
do bands, cotton cord.	30 p.c.	194	M 451B
Spirit varnish, "Insullac".	\$1 p. gall.	155	F 463—'93
Spirits, "Turpine".	7½c. p. gall.	166	F 678—'93
Spools made wholly of wood, used in cotton machinery.	25 p.c.	506	M 451B
Spoons, iron, tinned.	30 p.c.	391, 429	M 451B
Spratts, smoked, dried.	25 p.c.	658	F 2783—'93
Spring wire cotters.	25 p.c.	429	M 451B
Springs, watch, imported separately.	10 p.c.	522	F 2569—'93
Squibs, miner's.	35 p.c.	320	F 552—'93
St. Louis and Canadian Photographer.	6c. p. lb. & 20 p.c.	303	M 485B
Stain, creosote wood.	30 p.c.	153	F 2504—'92
Stallion shields, leather.	35 p.c.	271	M 451B
Stands, camera.	25 p.c.	296	F 2870—'92
do music, iron.	35 p.c.	488	M 451B
do oak, liquor.	35 p.c.	488	F 5433—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>S—Continued.</i>			
Staples, fence, galvanized wire.....	30 p.c.....	429	F 2220—'92
Statues, bronze.....	30 p.c.....	344	F 1738—'93
do marble.....	35 p.c.....	472	F 1738—'93
Statuettes (Parian busts).....	35 p.c.....	518	M 451B
Staying (used in the manufacture of boots).....	25 p.c.....	270	F 4989—'92
Steam pumps.....	30 p.c.....	404	M 451B
do riding gallery.....	30 p.c.....	404	F 2098—'93
do shovels, portable.....	35 p.c.....	406	F 1968—'93
Stearine, tallow.....	3c. p. lb.....	13	M 448B
Steel blanks, tempered, in strips 40 to 50 ft. long, for manu- facture of band saws.....	Free.....	998	F 3051—'93
do boiler sheets.....		360	F 5126—'92
do castings for dynamos and electric motors.....	25 p.c.....	544	F 1815—'92
do cylinders, welded.....	30 p.c.....	429	F 1863—'92
do discs for harrows.....	35 p.c.....	405	M 451B
do draw plates.....	30 p.c.....	429	F 4874—'92
do file blanks.....	30 p.c.....	429	M 451B
do , flat,—cotton covered, cut to lengths with brass on ends and eyeleted.....	5c. p. lb. & 30 p.c.....	402	M 451B
do flue, corrugated, for use in construction of a vessel.....	Free.....	978	F 717—'93
do furnaces, corrugated, for use in construction of a vessel.....	Free.....	978	F 1306—'93
do do do for other purposes.....	30 p.c.....	429	F 1306—'93
do forgings for dynamos.....	25 p.c.....	544	F 1815—'92
do or iron wire, coppered, 15 gauge or coarser.....	25 p.c.....	427	M 451B
do pens.....	30 p.c.....	429	M 451B
do plate cut to shape.....	30 p.c.....	429	F 2080—'92
do plates for coultter plate blanks.....	30 p.c.....	352	F 447—'93
do scraper plates.....	30 p.c.....	429	M 451B
do seats for agricultural machines.....	35 p.c.....	405	F 5054—'92
do traps.....	30 p.c.....	429	M 451B
do tube for cutting corks.....	35 p.c.....	390	F 1317—'93
do wire, under 16 gauge, for the manufacture of brushes.....	25 p.c.....	427	F 590—'92
Steels for sharpening knives.....	35 p.c.....	390	F 2154—'92
Step-ladder, combination.....	35 p.c.....	488	F 2951—'92
Stickers, advertising.....	15c. p. lb. & 25 p.c.....	305	M 451B
Stockinette, rubberized (in the piece).....	5c. p. sq. yd. & 15 p.c.....	231	M 515B
Stockings, silk.....	30 p.c.....	221	M 471B
Stocks, whip, with leather loop on end.....	50c. p. doz. & 30 p.c.....	272	M 448B
Stone, burr, rough, shaped into a circle, holed and chiselled.....	30 p.c.....	465	F 1803—'93
Stones, mill.....	30 p.c.....	465	F 2011—'93
do scythe.....	30 p.c.....	465	M 448B
Story's coal pitch roofing composition.....	10 p.c.....	449	F 4795—'92
Stove pipe and elbows.....	30 p.c.....	429	M 451B
do polish, not to include stove varnish.....	30 p.c.....	456	M 451B
do shovels, iron.....	30 p.c.....	391	M 451B
Straps, razor.....	25 p.c.....	270, 506	M 459B
Strawboard, mill, lined.....	35 p.c.....	320	F 2784—'92
do shoe soles.....	25 p.c.....	251	F 84—'93
Straw cutter knives.....	35 p.c.....	406	F 4103—'92
do pulp, bleached.....	25 p.c.....	506	F 3720—'92
"Street Railway Journal".....	Free.....	763	M 538B
Studs, collar and cuff.....	25 p.c.....	514	M 429B
Stuffed South Sea seal.....	15 p.c.....	273	M 451B
Substitute lard, cotosuet.....	3c. p. lb.....	11	F 1384—'93
Sugar disks or globules.....	1½c. p. lb. & 35 p.c.....	79	M 451B
do maple, above No. 14 Dutch standard.....	7c. p. lb.....	75	F 1498—'93
do pellets, non-medicated.....	1½c. p. lb. & 35 p.c.....	79	F 665—'93
Sunday school cards and tickets, illustrated.....	6c. p. lb. & 20 p.c.....	303	M 451B
do lesson publication.....	Free.....	763	F 1219—'92
do publication, supplement to.....	Free.....	763	F 2388—'93
do "Superintendent".....	Free.....	763	F 237—'92
do tickets, illustrated.....	6c. p. lb. & 20 p.c.....	303	M 451B
do (The Intermediate Quarterly).....	Free.....	763	F 1659—'92
Sunlight soap, "Lever's".....	1½c. p. lb.....	17	F 1730—'92
Supplement to "Art Amateur".....	6c. p. lb. & 20 p.c.....	303	F 2879—'92
do Sunday school paper.....	Free.....	763	F 2388—'93
Surcingles of cotton or hemp.....	35 p.c.....	271	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
<i>S—Concluded.</i>			
Surgical and operating tables.....	35 p.c.	488	F 4634-'92
do instrument cases, when brought in empty.....	35 p.c.	518, 542	F 1193-'93
do do do with instruments.....	20 p.c.	401	F 1193-'93
do monographs, Wood's.....	15 p.c.	300	M 451B
Suspender ends, finished.....	35 p.c.	247	M 451B
Suspenders,—clasps, buckles, loops, &c., for.....	35 p.c.	247	M 515B
Suspensoriums.....	25 p.c.	248	F 5555-'92
Sweet peas, seeds, in bulk.....	10 p.c.	48	F 454-'92
Switches, railway.....	30 p.c.	429	F 893-'92
Swords, iron or steel.....	30 p.c.	429	M 502B
Syrup, maple.....		81	F 1498-'92
do of the phosphates of iron, lime, potassa and soda.....	50 p.c.	134	M 451B
do of the phosphates of iron, quinine and strychnine.....	50 p.c.	134	M 451B
<i>T</i>			
Table covers, woollen.....	According to value	216	M 451B
do do , embroidered.....	30 p.c.	197	M 485B
Tables, surgical and operating.....	35 p.c.	488	F 4634-'92
Tacks, copper.....	35 p.c.	336	F 2275-'92
do double pointed (a staple).....	30 p.c.	429	F 909-'93
do leather button head, for upholstering purposes.....	35 p.c.	390	F 2667-'92
Tags, shipping, paper.....	15c. p. lb. & 25 p.c.	305	F 1314-'92
do tin, for plug tobacco.....	25 p.c.	437	M 451B
do wood.....	25 p.c.	506	F 2770-'93
Tailors' shears.....	35 p.c.	390	M 515B
Tallow, pressed.....	3c. p. lb.	13	F 1157-'93
do stearine.....	3c. p. lb.	13	M 448B
Tangerine oranges.....		113	M 448B
Tanks, oil, galvanized iron.....	35 p.c.	436	F 2914-'92
Tanners' oil, product of petroleum.....	7½c. p. I. gall.	166	F 2918-'93
Tape, cotton, printed for labels.....	15c. p. lb. & 25 p.c.	305	M 451B
do "Keith".....	20 p.c.	203	F 4638-'92
do measuring.....	25 p.c.	296	M 635B
do "Recorder".....	35 p.c.	320	F 1943-'92
Tapestry, cotton and jute.....	25 p.c.	180	M 451B
Tar oil, product of petroleum.....	7½c. p. gall.	166	F 1959-'92
Tarred paper, "Ready Roofing Material".....	5c. p. lb.	316	F 1839-'92
Teeth, artificial porcelain.....	30 p.c.	275	F 2554-'93
Telephone and telegraph bells, annunciators, pushes and other articles, wholly adapted for such use, not suitable for other purposes.....	25 p.c.	544	M 418B
Tennis shoes, lawn—rubber soles, cloth or cotton uppers.....	35 p.c.	252	F 2394-'92
Tern or terne plate, being sheet-iron coated with lead or a mixture of lead and tin, thinner than No. 20 gauge.....	12½ p.c.	353	M 502B
Terra, cotta building material.....	35 p.c.	277	F 3309-'92
do fire-proof building material, porous.....	35 p.c.	277	F 1747-'92
do lumber for fire-proofing purposes.....	35 p.c.	277	M 451B
do panels, mouldings and cornices.....	35 p.c.	277	M 451B
Texts, Scripture wall, illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
do do do not illustrated.....	35 p.c.	320	M 451B
Theatrical advertising bills.....	6c. p. lb. & 20 p.c.	303	F 1197-'93
"The Banner of Faith," monthly magazine.....	Free.	763	M 451B
"The Chimes," an illustrated weekly paper for children.....	Free.	763	M 451B
Thermometers.....	25 p.c.	296	F 4096-'92
do clinical, set in hard rubber cases.....	25 p.c.	296	M 451B
Thimbles, sail, galvanized iron.....	30 p.c.	429	F 2002-'92
Thorncliff's sheep dip, liquid.....	50 p.c.	134	F 1696-'93
do do not liquid.....	25 p.c.	134	F 1696-'93
Thread, cotton, on cardboard, to be reeled off in Canada.....	20 p.c.	203	F 2827-'93
do waste, unpulled.....	Free.	751	F 2424-'93
Tickets, cardboard cut to shape of, figured or lettered by printing or any other process.....	15c. p. lb. & 25 p.c.	305	M 403B
do Sunday school, illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
Time detectors.....	35 p.c.	519	M 451B
Tinctures, homeopathic.....	\$2.12½ p. gall. & 30 p.c.	1307	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
T—Concluded.			
Tin buckles	35 p.c.	436	M 502B
do do for suspenders.	35 p.c.	247, 436	M 451B
do foil, if cut in sheets.	Free.	857	F 1853-'93
do do labels, printed.	15c. p. lb. & 25 p.c.	305	M 451B
do handle caps, stamped, for manufacture of trunks.	35 p.c.	436	F 5640-'92
do iron kettle ears.	30 p.c.	429	M 451B
do plates in sheets, decorated.	35 p.c.	436	M 451B
do shades, electric light.	30 p.c.	283	F 2645-'93
do shingles, stamped.	35 p.c.	436	F 3843-'92
do tags, for plug tobacco.	25 p.c.	437	M 451B
do tobacco boxes.	35 p.c.	436	M 451B
do whisk holder, lacquered.	35 p.c.	436	M 451B
Tinned brass eyelets.	30 p.c.	337	M 502B
do iron spoons.	30 p.c.	391, 429	M 451B
Tires, bicycle, rubber tubes and bands for the manufacture of.	25 p.c.	253	F 470-'93
Tobacco bag, cloth, stamped with labels.	15c. p. lb. & 25 p.c.	305	F 5471-'92
do boxes, tin.	35 p.c.	436	M 451B
do pouch, not rubber, printed and illustrated.	15c. p. lb. & 25 p.c.	305	F 3345-'92
Toilet paper.	25 p.c.	319	M 448B
do preparations, "Diamond Dew".	30 p.c.	164	F 5225-'92
Tongs, candy.	35 p.c.	390	F 1118-'92
do curling.	30 p.c.	429	F 1118-'92
Tools, gun, such as re-loading sets, &c.	35 p.c.	390	M 448B
Tow, bleached, for manufacturing purposes.	Free.	971	F 2520-'93
do jute.	20 p.c.	212	F 1785-'93
Toy sewing machines.	35 p.c.	518	M 451B
Trace chains.	35 p.c.	271	M 451B
Tracing cloth.	5c. p. sq. yd. & 15 p.c.	231	M 451B
Tracts, pamphlets.	15 p.c.	300	F 5801-'92
do single sheets.	35 p.c.	304	F 5801-'92
"Trade Journals".	6c. p. lb. & 20 p.c.	303	M 466B
Transfer pictures or ornaments.	6c. p. lb. & 20 p.c.	303	M 448B
Traps, steel.	30 p.c.	429	M 451B
"Travellers' Official Guide".	6c. p. lb. & 20 p.c.	303	F 1678-'92
do do of the railway and steam navigation lines of Canada and the United States.	6c. p. lb. & 20 p.c.	303	M 451B
Tricycles of all kinds.	30 p.c.	429	M 485B
Triers, butter and cheese.	35 p.c.	390	M 448B
Trimming, gimp.	30 p.c.	197	F 1326-'93
do do beaded.	30 p.c.	197	F 2297-'93
Truck, railway depot express.	30 p.c.	483	M 451B
Trunk, tin handle caps, stamped.	35 p.c.	436	F 5640-'92
do trimmings of tinned iron.	30 p.c.	429	M 451B
Tubes, brass, tinned.	30 p.c.	337	M 448B
do steel, for cutting corks.	35 p.c.	390	F 1317-'93
Tubing, brass, cased.	30 p.c.	337	M 485B
do wrought iron, galvanized, over 2 inches in diameter.	$\frac{1}{8}$ c. p. lb. & 30 p.c.	417	M 451B
do do square.	$\frac{1}{8}$ c. p. lb. & 30 p.c.	417	M 451B
Tubs, bath, copper, fitted up.	35 p.c.	488	F 2209-'93
do do not fitted up.	30 p.c.	344	F 2209-'93
Tufted muslin, coloured.	25 p.c.	180	F 1459-'93
Tumblers, jelly, with tin covers.	5 c. p. doz. & 30 p.c.	282	M 451B
Turbine wheels, with power connections.	30 p.c.	429	F 630-'93
Turmeric, ground.	Free.	820	M 448B
Turpentine, patent, a compound containing petroleum spirit.	$7\frac{1}{2}$ c. p. gall.	167	M 451B
Turpine spirits.	$7\frac{1}{2}$ c. p. gall.	166	F 678-'93
Twine, "Holland".	30 p.c.	193	F 2324-'92
Twisted wire.	30 p.c.	429	F 1140-'92
Type writer.	30 p.c.	401	F 182-'93
do ribbons.	30 p.c.	222	F 2308-'93
Type written manuscripts.	35 p.c.	304	F 4306-'92
U			
"Uncle Sam" bitters.	\$2.12 $\frac{1}{2}$ p. gall. & 30 p.c.	130d	F 2208-'92
Undershirts, cotton.	35 p.c.	232	M 451B

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ARTICLE.	Rated at	Tariff Item.	Reference.
U—Concluded.			
Undervests, merino.....	10c. p. lb. & 20 p.c.	215	F 1558—'93
Underwear, knitted, all cotton.....	35 p.c.	232	M 471B
do do all wool.....	10c. p. lb. & 20 p.c.	215	M 471B
do do cotton and silk mixed.....	35 p.c.	232	M 471B
do do pure silk.....	30 p.c.	221	M 471B
do do wool and cotton mixed.....	10c. p. lb. & 20 p.c.	215	M 471B
Union carpets (so-called), of which the warp is composed entirely of cotton, and which are either two-ply or three-ply ingrain carpets.....	5c. p.sq.yd.&20p.c.	225	M 596B
Unlaundried cotton shirts.....	\$1 p. doz. & 30 p.c.	235	F 997—'93
Unloader, ballast, railway.....	30 p.c.	404	F 1790—'92
Unpulled thread waste.....	Free.	751	F 2424—'93
Unvulcanized soft sheet rubber.....	25 p.c.	253	M 538B
V			
Valentine's meat juice.....	25 p.c.	9	M 451B
Valves and hydrants.....	30 p.c.	429	M 451B
Varnish, "Baking Japan".....	20c. p.gall. & 25 p.c.	159	M 448B
do "Insullac".....	\$1 p. gall.	155	F 463—'93
Vases, china and porcelain.....	30 p.c.	275	M 451B
do earthenware.....	35 p.c.	277	M 451B
do glass, plain or fancy.....	20 p.c.	293	M 451B
Vegetable fibre, twisted for convenience of transportation.....	Free.	971	M 451B
do parchment paper, as manufactured.....	25 p.c.	319	F 1111—'92
do do cut to sizes.....	35 p.c.	320	F 1111—'92
Velocipedes of all kinds.....	30 p.c.	429	M 485B
Velvet skirt binding, cotton.....	30 p.c.	222	F 5988—'92
Venetian red, dry color.....	30 p.c.	152	M 471B
Vermilion, dry colour, N.E.S.....	20 p.c.	151	M 471B
Vermouth bitters or wine.....	130g	M	451B
Vises.....	35 p.c.	390	M 448B
Vulcanized fibre.....	30 p.c.	510	F 1363—'93
Vulcanizers, copper and wire.....	30 p.c.	344, 429	F 597—'93
W			
Wagon and cart bushes.....	35 p.c.	390	M 451B
Wall decorations, "Lincrusta Walton".....	35 p.c.	311h	M 451B
do paper, illustrations of.....	6c. p. lb. & 20 p.c.	303	F 312—'93
do do ingrain.....	35 p.c.	311h	M 451B
do do sanitary.....	35 p.c.	311h	M 451B
do texts, Scripture, illustrated.....	6c. p. lb. & 20 p.c.	303	M 451B
do do do not illustrated.....	35 p.c.	320	M 451B
Washing machine, bottle.....	30 p.c.	404	M 451B
do preparation, "Lessive Phenix".....	3c. p. lb.	20	M 451B
Wash tubs, made of Portland cement and ground granite.....	35 p.c.	277	F 907—'92
Waste, cork.....	20 p.c.	485	F 4561—'92
do thread, unpulled.....	Free.	751	F 2424—'93
do wool.....	Free.	751	F 2424—'93
Watch crowns.....	25 p.c.	521	M 610B
do glasses.....	25 p.c.	521	M 610B
do hands, imported separately.....	10 p.c.	522	F 2569—'93
do keys, steel or brass.....	30 p.c.	337 & 429	M 451B
do springs, imported separately.....	10 p.c.	522	F 2569—'93
Water beds, rubber.....	35 p.c.	488	M 448B
do closet, earthenware.....	35 p.c.	277	F 2269—'92
do do iron.....	30 p.c.	391, 429	F 2269—'92
do do ranges, enamelled iron.....	35 p.c.	436	F 4367—'92
do do seats.....	35 p.c.	488	F 3759—'92
do gates.....	30 p.c.	429	M 451B
do wheels, turbine, with power connections.....	30 p.c.	429	F 630—'93
Waterproof paper.....	35 p.c.	320	F 339—'92
do pile covering.....	35 p.c.	232	F 4903—'92
Waxed or oiled paper.....	35 p.c.	320	M 451B
Wax, paraffine, sweetened and flavoured.....	3c. p. lb.	13	F 796—'93
Web, brace, non-elastic.....	20 p.c.	205	F 2572—'92

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
W—Concluded.			
"Weekly Statement," The.....	35 p.c.....	304	F 2010—'92
Weights, brass, for scales.....	30 p.c.....	337	M 451B
do sash.....	35 p.c.....	390	F 1612—'93
"Weldon's" Practical Needle Work.....	15 p.c.....	300	F 4809—'92
Wheat meal.....	75 c. p. brl.....	47	M 451B
do screenings.....	15 p. bush.....	46	M 448B
Wheeled road scraper.....	35 p.c.....	405	M 502B
Wheel scrapers, railway.....	30 p.c.....	429	F 2399—'93
Wheels, carriage.....	35 p.c.....	481	M 451B
do turbine, with power connections.....	30 p.c.....	429	F 630—'93
Whip ends, Oreide disk caps for.....	30 p.c.....	337	F 2632—'92
do lashes.....	50c. p. doz. & 30 p.c.....	272	M 448B
do stocks or handles, with leather loop on end.....	50c. p. doz. & 30 p.c.....	272	M 448B
Whisk holder, tin, lacquered.....	35 p.c.....	436	M 451B
Whitewood boards, shaved $\frac{3}{8}$ in. thick.....	20 p.c.....	504	F 2878—'93
Widow's bonnet fronts, frilled.....	30 p.c.....	197	F 5971—'92
Window blind cord.....	30 p.c.....	197	M 451B
do blinds, inside sliding.....	35 p.c.....	488	M 451B
do decorations, glacier.....	6c. p. lb. & 20 p.c.....	303	M 451B
do screens, wire.....	35 p.c.....	488	M 451B
do shade rollers, without shades.....	35 p.c.....	488	M 451B
(The cloth shades, oiled or coated, are dutiable separately at.....	5c. p. sq. yd. & 15 p.c.....	231	M 415B
Wire, bottling, No. 21 and 22 gauge.....	25 p.c.....	427	F 253—'92
do braided, barbless fence.....	30 p.c.....	429	F 1999—'92
do brass, drawn but not rolled.....	15 p.c.....	426	F 831—'93
do bronze.....	15 p.c.....	426	M 451B
do cotters, spring.....	30 p.c.....	429	M 451B
do ferrules, iron, steel or brass.....	30 p.c.....	337 & 429	M 451B
do iron or steel, coppered, 15 gauge or coarser.....	25 p.c.....	427	M 451B
do rings, iron.....	30 p.c.....	429	M 502B
do steel, under 16 gauge, for the manufacture of brushes.....	25 p.c.....	427	F 590—'92
do twisted.....	30 p.c.....	429	F 1140—'92
do window screens.....	35 p.c.....	488	M 451B
Wood dipped preservative (product of petroleum).....	7½c. p. gall.....	166	F 210—'93
Wood door knobs, plain, unmounted.....	25 p.c.....	506	M 448B
do pulp board.....	25 p.c.....	506	M 502B
do pumps.....	35 p.c.....	407	
do stain, creosote.....	30 p.c.....	153	F 2504—'92
do tag.....	25 p.c.....	506	F 2770—'93
Wooden axe, pick and shovel handles.....	25 p.c.....	506	F 716—'93
do cups, used in connection with a game called "Flips".....	35 p.c.....	518	F 4816—'92
do hay rakes.....	35 p.c.....	405	M 451B
do mallets.....	35 p.c.....	390	M 448B
do snow shovels.....	25 p.c.....	506	M 451B
"Wood's medical and surgical monographs".....	15 p.c.....	300	M 448B
Woodstone or Holdstein, for fire-proofing purposes.....	35 p.c.....	277	M 451B
Woodward's "Musical Monthly".....	10c. p. lb.....	310	F 2752—'92
Wool bodies for ladies' felt hats.....	20 p.c.....	242	F 2060—'93
do Italian skirts.....	10c. p. lb. & 25 p.c.....	240	M 451B
do noils, dyed.....	Free.....	748	M 451B
do scoured, not further prepared.....	Free.....	747	F 2255—'93
do stock oil.....	7½c. p. gall.....	166	F 5648—'92
Woolen circulars, fur lined.....	10c. p. lb. & 25 p.c.....	240	M 451B
do sealette, cotton back.....	27½ p.c.....	216	M 515B
do table covers.....	According to value.....	216	M 451B
do do embroidered.....	30 p.c.....	197	M 485B
do underwear, knitted.....	10c. p. lb. & 20 p.c.....	215	M 471B
"World's Columbian Exposition," illustrated.....	6c. p. lb. & 20 p.c.....	303	F 231—'93
Worsted picture and window blind cord.....	30 p.c.....	197	M 451B
Wrapper, bottle, paper.....	35 p.c.....	320	F 2034—'92
Wrappers, printed as labels.....	15c. p. lb. & 25 p.c.....	305	M 451B
Wrapping paper, printed.....	15c. p. lb. & 25 p.c.....	305	F 533—'92
Writing paper, not ruled.....	25 p.c.....	319	F 5418—'92
do do pads of.....	35 p.c.....	320	M 502B
Wrought iron tubing, galvanized, over 2 inches in diameter.....	1½c. p. lb. & 30 p.c.....	417	M 451B
do do square.....	1½c. p. lb. & 30 p.c.....	417	M 451B

(F stands for File, M for Memo.)

ARTICLE.	Rated at	Tariff Item.	Reference.
Y			
"Yaggy's Anatomical Study".....	6c. p. lb. & 20 p.c..	303	M 451B
Yarn, pearl, cones of.....	3c. p. lb. & 15 p.c..	185 (128a)	F 1258—'93
Yellow, chrome, dry colour, n.e.s.....	20 p.c.....	151	M 471B
Z			
Zinc, concentrated aluminized... ..	25 p.c.....	440	F 2323—'92
do nickel plated, in sheets.....	25 p.c.....	440	M 451B
do plates.....	25 p.c.....	440	F 1908—'93
do sheet, perforated.....	25 p.c.....	440	M 515B
"Zymosis and Pathogenesis".....	6c. p. lb. & 20 p.c..	303	F 2417—'92

PART 4.

ALL ORDERS IN COUNCIL (INDEXED) HAVING REFERENCE
TO THE CUSTOMS TARIFF, AND IN FORCE
ON 1ST JULY, 1893.

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COAL DUST.

The term "coal dust" as expressed in the Customs Tariff is to be held to be only such screenings or fine bituminous coal as is capable of being passed through a screen the distance between the longitudinal bars of which shall not exceed one-half of an inch.

O.C., June 7, 1883.

FUR SKINS.

The item in the tariff of Customs Duties now in force, which reads "fur skins, wholly or partially dressed, fifteen per cent *ad valorem*," is declared and held to include such skins when "dyed" but not further manufactured, and such dressed and dyed skins may be entered for duty at 15 per cent *ad valorem*.

O.C., July 25, 1884.

CELLULOID BALLS.

Under the provisions of Section 248 of the Customs Act moulded celluloid balls and cylinders coated with tin foil or not, but not finished or further manufactured be rated for duty at 10 (ten) per cent *ad valorem*.

O.C., July 5, 1890. *Vide* Memo. 646 B.

TARE AND DRAFT UPON PACKAGES CONTAINING IMPORTED SUGARS.

The following allowances are fixed for tare and draft upon the packages containing imported sugars, the said allowances to be deducted from the actual gross weight of the sugars as ascertained by weighing on their arrival at their ports of destination in Canada, the weighing to be performed by customs officers and the labour required in handling and weighing to be furnished by the importer:—

On hogsheads or tierces weighing 1,300 lbs. gross or over, 12 p. c. On hogsheads or tierces weighing less than 1,300 lbs. gross, 14 p. c. On barrels weighing 250 lbs. gross or over, 25 lbs. each. On barrels weighing less than 250 lbs. gross, 10 p. c. On bags or mats containing beet-root, centrifugal or refined sugars, $1\frac{1}{2}$ p. c. On double bags or mats containing beet-root, centrifugal or refined sugars, $2\frac{1}{2}$ p. c. On bags or mats containing East India, China, Brazil, muscovado or other similar raw sugars, 2 p. c. On double bags or mats containing East India, China, Brazil, muscovado or other similar raw sugars, $3\frac{1}{4}$ p. c. On baskets, $7\frac{1}{8}$ p. c. On any packages other than those provided for above, the allowance shall be such as the weighing officer may find to be just and equitable, but in no case to exceed the original weight of such packages before the sugar was placed therein.

O.C., Nov. 13, 1886.

REFUND ON RE-EXPORTED GOODS.

Goods having been entered for duty and having passed into the hands of the importer, in cases where said goods are found not to be the goods ordered, notice of such fact may be given to the collector of customs at the port of entry, within one month of the date of such entry, accompanied by a request for leave to return the said goods to the place and party where and from whom the same were purchased, and that the duties paid thereon be refunded; whereupon the collector having verified the statement of the importer, and having ascertained that the package to be exported is a whole package, and that its contents are identically the same as originally entered for duty, shall report the same to the Department, and the Minister of Customs shall thereupon issue an order to the collector to refund the duties upon due proof of exportation: Provided that if such goods are not actually exported within one month from the date of such order it shall be void and of no effect.

Whereas cases frequently arise for which no general order or regulation is provided, in which goods upon which duty has been paid require to be exported, and injury or hardship may be endured by imports, to the disadvantage of the commercial interests of the Dominion, unless some means of redress be provided,—It is therefore ordered that in all such special cases, it shall be lawful for the Minister of Customs to consider the grounds and examine the merits of each application and make such order thereupon subject to the approval of the Treasury Board, as may, in his judgment, be necessary for the relief of the parties, and consistent with the interest and security of the revenue.

O. C., Oct. 23, 1868.

NOTE.—When an importer finds that he has made entry, for duty, of goods which are not according to order, and desires to re-export the same and obtain refund of duty paid thereon,—he should apply, by letter, to the collector of customs through whose office the entry for duty was passed, stating in such letter; 1st, the character of the goods; 2nd, that they were entered on a certain date and by a certain entry number; 3rd, that they are found not to be the goods ordered; 4th, that he asks the collector to obtain from the head of the Customs Department at Ottawa, permission to re-export the goods with promise of refund of the duty paid thereon.

Such application to the collector must be made within 30 days of date of entry for duty of the goods in question.

The duty of the collector on receipt of such application is to have the goods (which should be sent by the importer to the customs warehouse for that purpose) examined by an appraiser or other proper officer, who must report to the collector, in writing, that he has examined the goods, compared them with invoice and entry for duty and found them to be the identical goods entered; he must further certify that the goods comprise all that are mentioned in invoice and entry—(or that they are a complete line of goods as shown in invoice)—as the case may be.

The collector will then forward to the Department at Ottawa the application of the importer, with the certificate of the appraiser or other proper officer of his staff—and if the papers are found to be in order, the Commissioner of Customs will authorize the re-exportation and will sanction the preparing and payment of refund claim in due course.

Immediately on such Departmental sanction being given to the collector, he will communicate it, by letter, to the importer concerned, who must then pass the usual entry outwards at the custom house through which the goods were entered for duty. The goods will then be laden, under the supervision of an officer of customs, on the railway or vessel by which they are to be shipped to the United States or other foreign country. A certified copy of the outward entry at Canadian customs should be sent by the importer or his agent to the collector of customs at the foreign frontier port at which the goods are to be landed, with a written request to such officer to grant and send to such importer the usual certificate that the goods mentioned in such Canadian outward entry have actually been landed at such foreign frontier port and accounted for to customs there.

On receipt at the Customs Department, Ottawa, of: 1st, refund claim paper (form K 14) which can be obtained of any collector of Canadian customs;—2nd, of the certified copy of outward entry at Canadian customs; 3rd, of landing certificate of foreign customs;—the refund will be authorized and cheque will go to the collector through whom the application is received, to enable him to pay the amount.

DUTY ON SUGAR AND MELADO.

Sugar and melado purchased by importers resident in the Province of British Columbia, at the place of growth and production thereof, and imported thence into the Province of British Columbia *via* San Francisco, California, shall be held to be a direct importation from such place of growth and production, and the duty shall be levied and collected thereon accordingly.

O. C., March 4, 1881.

POLARISCOPIC TEST.

In computing the duties payable on sugars for refining purposes subject to polariscopic test, all fractions of degrees as shown by the instrument are not to be considered, and all entries passed inconsistent herewith are to be readjusted.

O. C., July 1, 1886.

IMPORTATION OF SPIRITS.

(a.) Brandy, gin, whiskey, or other distilled spirits shall not be imported to any part of Canada in any undecked vessel or in any vessel under the burden of twenty tons registered tonnage, or in any vehicle by land other than a railway car, or in any package (except bottled spirits) containing less than one hundred gallons,

wine measure, except that spirits may be imported in casks of not less than thirty-five (35) Imperial gallons capacity when for the purpose of being manufactured with other articles under regulations and surveillance of the Department of Inland Revenue; provided, however, that such spirits may be imported direct from Great Britain and other European countries, and from any British colony, and from the West India Islands in packages of not less capacity than half octaves or in glass.

(b.) Wine and malt liquor shall not be imported in any other conveyance than those above described, but may be thus imported in any of the packages usual according to the ordinary custom of trade.

(c.) Any spirits imported contrary to or in violation of this regulation or any part thereof shall be seized and forfeited.

O. C., Nov. 20, 1882; June 14, 1883; Oct. 4, 1883.

ARTICLES WON AS PRIZES.

Articles won as prizes by citizens of Canada in any Regatta or other public competition in a foreign country, to be held by the winners thereof for a limited period, may, on receipt of the same in Canada, be entered for warehouse and be considered as constructively warehoused, and may be left in the possession of the winner during the time for which he is authorized to retain the same, then to be entered for exportation ex warehouse, and must be actually exported under surveillance of an officer of customs in the usual manner and the duty thereon remitted.

O. C., 12th January, 1889.—See appendix to Consolidated Orders in Council.

FISH-HOOKS, NETS AND SEINES, LINES AND TWINES.

The words in clause 624 of Schedule C of "An Act respecting the Duties of Customs," Chapter 33, Revised Statutes of Canada, (new item 864—273c,) viz.:—"Fish-hooks, nets and seines, lines and twines," shall be taken to mean fish-hooks, fishing nets, and seines and fishing lines and twines and no other; and the collector of customs at any port at which such goods shall be imported is authorized and directed, before passing a free entry of such articles, to require the importer thereof to make oath to the fact that such nets, seines, lines and twines are so imported for fishing purposes only.

O. C., March 6, 1874.

A special form of oath is to be required by all collectors of customs to be made and subscribed to before them by the importer concerned in each case, whenever any free entry is tendered at customs for fish-hooks, nets, and seines and lines and twines, such form of oath to be in the following terms:—

"I, _____ the undersigned importer of the _____ mentioned in this entry, do solemnly swear that such _____ were specially imported by me and are of a kind used for the fisheries, and entitled to free entry as being for the use of the fisheries. I further swear that such _____ were specially imported by me for use in the fisheries, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ for any other purpose than for use in the fisheries as provided by the tariff now in force."

O. C., July 17, 1886.

MODELS OF INVENTIONS.

The following item in the list of goods entitled to free entry when imported into Canada, viz.:—

"Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use"—

Shall be construed to refer only to original models or patterns of such inventions or improvements, and not to castings or copies made therefrom of other material than that of which the original model was made.

O. C., Sept. 21, 1885.

WIRE ROPE FOR SHIPS' RIGGING, OATH REQUIRED.

A special form of oath is to be required by all collectors of customs to be made and subscribed before them by the importer concerned in each case, whenever any free entry is tendered at customs for wire rope, on the ground that it is intended for use in rigging for ships and vessels,—such oath to be in the following terms:—

"I, _____, the undersigned importer of the wire rope mentioned in this entry as being free of duty under the present tariff, do hereby solemnly swear that such wire rope was imported by me and is intended for use in rigging for ships and vessels, and that no portion of the same will be sold, used or disposed of by me, or by any person in my employ, for any other purpose than for use in such wire rigging for ships and vessels."

O. C., July 17, 1886.

ANIMALS FOR THE IMPROVEMENT OF STOCK.

Regulations authorized by item 517 in Schedule C to Chapter 33 of the Revised Statutes of Canada, intituled: "An Act respecting the Duties of Customs," referring to "Animals for the improvement of stock, viz., horses, cattle, sheep and swine, under regulations made by the Treasury Board and approved by the Governor in Council."

Regulations.

(a.) In all cases of importation and entry of animals under the provisions of the abovementioned item in the said Act, a certificate of purity of blood given by the breeder of the animals, and accompanied by a certificate of identification, signed and sworn to by the importer, shall be furnished to the Collector at the port of entry and in addition thereto there shall be required the further evidence hereinafter mentioned, viz.:—

(b.) *Re Blood Horses.*—A proper pedigree referring to the English or American Stud book to be given by the breeder in his certificate, but in the case of such blood horses whose pedigree is not entered in a stud book, an authenticated certificate of purity of blood and identification will be sufficient, provided the animal is found on inspection to have the properties and qualification essential to improvement of breed.

(c.) *Short horn cattle.*—The breeder's certificate shall embody a correct pedigree, referring to a recognized short horn herd book.

(d.) *Hereford cattle.*—The pedigree shall refer to a recognized Hereford herd book.

(e.) *Devon cattle.*—The pedigree shall refer to a recognized Devon herd book.

(f.) *Ayrshire cattle, Angus cattle, Galloway cattle or Alderney cattle.*—A certificate of purity of blood and identification as mentioned in clause (a) will be sufficient.

(g.) Any other breed or description of cattle which is not specially named in the foregoing shall be held to be included in the general description embodied in clause (a) of these regulations.

(h.) *Sheep, pigs and poultry.*—In these cases a similar certificate and identification will be required as in the next preceding case.

O. C. Nov. 8, 1887.

MILITIA UNIFORMS, &c.

There may be remitted and refunded by the Minister of Customs to military tailors and others importing military clothing or materials therefor, arms or accoutrements, for the use of the Militia of Canada, or of officers thereof, the Customs duty actually paid thereon, on production of satisfactory evidence of the importation thereof subsequent to the 13th May, 1887, and of the exact amount of duty paid thereon, including a certificate from the Honourable the Minister of Militia and Defence, or the Deputy Minister of Militia and Defence, to the effect that such articles, or articles manufactured therefrom, have been sold and furnished by such

importer direct to the said Department, or to a militia officer, for the exclusive use of the Canadian Militia or of such officer thereof, and that such articles as so sold and furnished are not of such a character as to be fit for any other use.

That an officer of militia importing for his own use or for the use of the corps under his command, articles above specified, may be allowed to make free entry thereof, provided the Honourable the Minister of Militia and Defence, or the Deputy Minister of Militia and Defence, certifies that such articles are imported exclusively for the use of such officer as such, or for such corps, and that they are not of such a character as to be fit for any other use.

That an officer of the militia importing for the use of the corps under his command musical instruments for bands, may be allowed to make free entry thereof, provided the Honourable the Minister of Militia and Defence, or the Deputy Minister of Militia and Defence, certifies that such instruments are the property of such corps and not of individual members thereof.

O.C. Nov. 8, 1887.

The terms of the Order in Council of 8th November, 1887, may be extended so as to include the North-west Mounted Police, and that there may be refunded or remitted by the Minister of Customs to military tailors or others importing clothing or material therefor, arms or accoutrements for the use of the North-west Mounted Police, or of officers thereof, the Customs duty actually paid thereon, on the production of evidence satisfactory to the Department of Customs, to the effect that such articles, or articles manufactured therefrom, have been sold and furnished by such importer direct to the said force or to an officer thereof, for the exclusive use of such force or officer, and that such articles so sold and furnished are not of such a character as to be fit for any other use.

O.C. May 11, 1888.

REGULATIONS RESPECTING THE MANNER OF DETERMINING THE STRENGTH OF IMPORTED ACETIC AND PYROLIGNEOUS ACID AND VINEGAR, AND THE SAME ARE HEREBY ESTABLISHED ACCORDINGLY, NAMELY:

1st.—Samples of about one gill each, taken indiscriminately from one package in ten if in barrels, or one in twenty if in other packages, of all importations of acetic and pyroligneous acids and vinegar dutiable under item one of section ten of the Act above cited shall be submitted to test, and the result shall determine the amount of duty payable thereon.

2nd.—The testing shall be done at such ports and by such officers as the Minister of Customs may direct and in the following manner, viz.:—

3rd.—A standard solution of sodium hydrate (NaHO) of such strength that two volumes thereof shall exactly neutralize one volume of such acid or vinegar when of the standard strength of proof, shall be from time to time furnished by the Minister of Customs to the officers to whom he may assign the duty of testing, the strength of such acids or vinegar, together with two specially graduated burettes and such other apparatus as may be by him deemed advisable, as well as a solution of phenol-phthalein to be used as an indicator.

4th.—The solutions shall be by the officers to whom entrusted at all times kept in well stoppered bottles in a cool place, and any of the soda solution once taken from the bottle shall not be again returned thereto.

5th.—The shorter of the two burettes supplied shall be used for the acid or vinegar, and the longer for the soda solution. They shall at all times be kept perfectly clean, and immediately before using each rinsed with a small quantity of the acid, vinegar or soda for which it is to be used—such rinsings to be carefully disposed of in such manner as to ensure that it shall not become mingled with any of that used in making the test.

6th.—The acid or vinegar burette shall then be filled with the sample to be tested to a point about one inch above the upper 0 line, and carefully drawn off by means of the pinch cock through the rubber tube exactly down to the 0 line, the bottom of the meniscus or curved line of the liquid exactly touching the line when the eye is on the same level.

The drawing down must be carefully done and in such manner as to ensure the exclusion of all air bubbles from the rubber tube, both below and above the pinch cock. A slight pressure with the thumb and finger will send them to the surface.

7th.—The acid or vinegar shall then be cautiously drawn into the receiving cup until the bottom of the meniscus touches the upper 3 line.

There shall then be added to the quantity so drawn into the receiving cup, distilled water of not less than about an equal quantity to that of the acid or vinegar therein—in case such acid or vinegar is apparently weak or is light coloured, and a greater quantity in proportion to its apparent or suspected strength,—using for very strong acid or dark coloured vinegar four or five times its bulk—the exact quantity being immaterial.

8th.—To the acid or vinegar so reduced shall then be carefully added by means of a small pipette, ten drops of the phenol-phthalein and the mixture carefully stirred with a glass rod or agitated with a rotary motion in such manner as to ensure its perfect admixture with the diluted acid or vinegar.

9th.—The larger burette shall be filled in like manner with the soda solution, the same precautions being taken to expel the air bubbles, etc.

10th.—The soda solution shall then be carefully and slowly drawn into the receiving cup containing the acid or vinegar and phenol-phthalein mixture, the contents of the cup being constantly stirred with the glass rod or agitated with a rotary motion in manner to ensure a perfect mingling of the solution with the contents of the cup—the eye being kept constantly on the contents of the cup to detect the first indications of an approaching neutralization of the acid contained therein, which will be by the instantaneous appearance of a distinct though fleeting red-purple colour on the surface of the contents of the cup at the point where the soda strikes when falling thereon.

At this point great care shall be taken and the soda solution allowed to fall into the cup drop by drop, until by the addition of one single drop the whole contents of the cup assumes the red-purple colour which does not disappear on stirring or agitating, but remains permanent.

11th.—The quantity of the soda solution thus used as shown by the graduation marks on the burette indicates the strength of the acid or vinegar—thus, if the quantity used is less than 6 on the scale, the acid or vinegar is under proof as defined by the Act item above cited; if the quantity used is 6 on the scale, the sample is exactly the strength of proof; if the quantity used is 7 on the scale, the sample is one degree over proof, and so on, the figures on the scale indicating the exact degrees of strength.

12th. In order to check the test, the acid or vinegar remaining in the burette shall then be carefully run down to the lower 0 line and the contents then drawn from such line down to the lower 3 line into the contents of the receiving cup, a little more distilled water and five drops of the phenol-phthalein added thereto, and the soda solution again added in the same manner as above, and if the same quantity of soda solution or an excess not exceeding two drops is required to restore the permanent red-purple colour, the test shall be considered as satisfactory and the result shall govern the duty payable under the terms of the said item of the said section 10 of the Act above referred to.

His Excellency is also pleased to order that the Order in Council of the 27th day of June, 1884, as well as section 4 of chapter 13 of the Consolidated Orders in Council dated the 25th day of July, 1888, establishing the standard for imported vinegar, shall be and the same are hereby cancelled.

O.C. June 7, 1890.

In accordance with the provisions of section 2 of the regulations above the Minister of Customs directs that until otherwise ordered the testing shall be done at the ports of Halifax, St. John, Quebec, Montreal, Toronto, Hamilton, Winnipeg and Victoria, and at the Customs Department, Ottawa; and that the samples of such imported acids and vinegar shall be transmitted for testing to the port named which is most convenient to the port at which imported.

In all cases of doubt or dispute the sample shall be forwarded to the Department for verification.

FORM OF OATH REQUIRED UPON ENTRY OF ACID ACETIC AND PYROLIGNEOUS FOR THE PURPOSES THEREIN MENTIONED.

A special form of oath shall be required by collectors of customs on the entry of any acetic or pyroligneous acid under item 2 of the schedule of the Tariff Act, 53 Vic., chap. 20, in form as follows:—

I, _____, do solemnly and truly swear that I am the owner (or one of the owners or manager of the company owning, *as the case may be*) the acetic (or pyroligneous, *as the case may be*) acid entered for duty as above, and as such I have the control thereof; that such acid is imported for exclusive use (in dyeing or printing or in the manufacture of acetates or colours, *as the case may be*) in the works or factory situate at _____ and known as _____; that I will not use or allow any portion of such acid to be used for any other purpose than (for dyeing or printing or in the manufacture of acetates or colours, *as the case may be*) or elsewhere than in said described works or factory.

O. C. July 21st 1890.

ENSILAGE CORN.

REGULATIONS respecting the free entry at Customs of "Indian Corn of the varieties known as 'Southern White Dent Corn,' or 'Horse Tooth Ensilage Corn,' and 'Western Yellow Dent Corn,' or 'Horse Tooth Ensilage Corn,' when imported to be sown for soiling and ensilage and for no other purpose, namely:—"—

The importer of such corn shall be obliged, on each occasion when he may import such Indian corn for such purpose, to make entry of the same at Customs on the ordinary form for free entry, and he shall further be required to subscribe to a special oath which shall be written on the face of such entry, and shall be in terms and form as follows:—

I, _____, do solemnly and truly swear that I am the importer and have control of the Indian corn shown in the entry above written; that such Indian corn has been imported by me for the specific purpose of being sown for soiling and ensilage only, and that no portion of the said Indian corn will be by me or by any person under my control with my knowledge and consent, used, sold or in any way disposed of except for such purpose, and should I have knowledge or cause to believe that at any time after such corn had passed out of my possession or control, it, or any portion of it has been used for any other purpose than for sowing for soiling or for ensilage, I will immediately give notice thereof to the Customs authorities.

Subscribed and sworn to before me on }
this _____ day of _____ 189 . }

Collector of Customs.

Any person who passes a free entry at Customs for Indian corn, and obtains free delivery of the same by falsely representing that such corn is imported to be sown for soiling and ensilage purposes, or who thereafter diverts such Indian corn, or any portion thereof, to any other use, or who permits or connives at such diversion by any other person, will subject himself to the penalties prescribed by the Customs Act for defrauding the revenue.

O.C. June 11, 1890.

KILN-DRIED CORN.

On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a drawback of ninety per cent of the duty paid. 53 V., c. 20, s. 8, Tariff Act.

(*Vide regulations as per O. C. 12th June, 1890.*)

REGULATIONS respecting the drawback to be allowed on imported Indian corn to be kiln-dried and ground into meal for human food, or ground into meal and kiln dried for such use, namely:—

1. It is necessary that the Indian corn upon which the drawback is claimed when ground into meal, or the meal the product of such corn, shall have been actually kiln-dried in Canada (as the term “kiln-dried” is ordinarily understood and accepted), and the fact of such kiln-drying having taken place must be proved to the satisfaction of the Minister of Customs, and no partial process of drying or other process than kiln-drying, shall be sufficient to entitle the claimant to the benefit of the drawback, as intended by these regulations.

2. The claimant for drawback on such Indian corn, shall, before being entitled to receive the same, prove conclusively when, where and by whom such corn was imported and entered for duty, the amount of duty paid thereon, the thorough kiln-drying thereof before grinding, or of the meal the product thereof after grinding; that the same was ground specially for human food, and that he has disposed of the same or will dispose of the same for such and for no other purpose. He shall also make an oath on such claim in form as follows:—

“I, _____ of _____, do hereby truly and solemnly swear, that since the _____ day of _____, 189____, I have had ground, specially for human food, _____ bushels of Indian corn at the mill situated at _____, that such corn, prior to being ground (*or the meal the product of such corn, as the case may be*) was also, by or for me, and under my direction, placed in kiln and remained therein subjected to heat in such a manner, and for such a time, as to thoroughly kiln-dry the said (*corn or meal as the case may be*).

“That I have not knowingly permitted, nor will I knowingly permit any portion of the meal, the product of the corn on which a drawback may be allowed, to go out of my possession or control, except for the purpose of being used as human food, nor have I any knowledge that any such meal has been or is intended to be used for any other purpose, and that should I have knowledge or cause to believe that at any time after it has passed out of my possession or control, it or any portion of it has been used for any other purpose than human food, I will immediately give notice thereof to the Customs authorities.

“I further solemnly and truly swear that the _____ bushels of corn, herein referred to were entered at Customs at the Port of _____ by _____ on the _____ day of _____, 189____, and that duty was paid thereon as per Entry No. _____; that no drawback has heretofore been claimed or paid thereon, and I do now claim a drawback of ninety per cent (90 p.c.) of the duty paid on such corn under the Statute and Regulations in that behalf amounting to _____.

Subscribed and sworn to before me, }
at _____ this _____ day }
of _____, 189____.

3. Any person who obtains a drawback on imported corn by false statements or other irregular means, or who after receiving such drawback applies such corn meal, or any portion thereof, to any other use than for human food, or permits, or connives at such application by any other person, or any person who has purchased such corn meal from the importer ostensibly to be used for human food and thereafter diverts or allows any person to divert such corn meal from such use, or knowingly sells or disposes of such corn meal to any other person to be used otherwise than for human food, shall be subject to the penalties prescribed by the Customs Act for defrauding the revenue.

O.C. June 12, 1890.

O.C. Nov. 4, 1890. Memo. 422B.

FORMS OF OATH.

The following forms are hereby prescribed to be used in connection with invoices and entries in all cases to which they respectively apply; at all custom-houses or places where such oaths may be taken or lawfully administered, except the form of "declaration to be made by the foreign owner of any goods shipped to Canada on consignment," which may be made and declared before any British or other consul duly accredited by any established Government, and resident in the country from whence the said goods are exported to Canada.

FORM 1.

Oath or Affirmation of an Owner, Consignee or Importer.

"I (*name of the owner, consignee or importer making the entry*) do solemnly and truly (swear or affirm as the case may be) that I am (the owner, consignee or importer; or a member of the firm of [*giving name*] the owners, consignees or importers as the case may be) of the goods mentioned in the invoice now produced by me, and hereunto annexed and signed by me, and that the said invoice is the true and only invoice received by _____ or which _____ expect to receive of all the goods imported as therein stated for account of (*name of person or firm being the owner or owners*) that the said goods are properly described in the said invoice and in this entry thereof, and that nothing has been, on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed, whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods; and I do further solemnly and truly (swear or affirm as the case may be) that the prices of the goods as shown in said invoice and as aggregated in this bill of entry now presented by me, exhibit the fair market value of the said goods at the time and place of their exportation to Canada, without any deduction or discount for cash, or because of the exportation thereof, or for any other special consideration whatever, and that to the best of my knowledge and belief the prices so exhibited were the prices of said goods for consumption at such time and place. So help me God.

Sworn (or affirmed) before me this _____ day of _____ 18 _____

Collector."

FORM 2.

Declaration of the Owner, Consignee or Importer, required when the entry is made by any person other than such Owner, Consignee or Importer.

"I, the undersigned (*name of the owner, consignee or importer as the case may be, or a member of the firm of, giving name*) hereby solemnly declare that the within bill of entry contains a true account of the goods imported as therein stated, and whereof (*name of the person or firm being owners, consignees or importers,*) is (or are) the owner; that the invoice herewith produced is the true and only invoice, which he (or they) has (or have) received or expect to receive of the said goods, and that the prices of the goods as mentioned in the said invoice, exhibit the fair market value thereof at the time and place of their exportation to Canada; that the said goods are properly described in the said invoice, and that no discounts or deductions for cash, or because of the exportation thereof, or for any other special consideration have been made in the said invoice prices, and that to the best of my knowledge and belief the prices so exhibited were the prices of said goods for consumption at such time and place.

Signed at _____ on the _____ day of _____ 18 _____, in the presence of (*collector or attorney making the entry, or a justice of the peace or consul.*)"

FORM 3.

Oath or Affirmation of an Agent or Attorney of the Owner, Consignee or Importer.

"I (*name of agent*) do solemnly and truly (*swear or affirm*) that I am the duly authorized agent and attorney of (*name of the owner, consignee or importer*) and that I have means of knowing and do know that the invoice now presented by me of the goods mentioned in this bill of entry is the true and only invoice received by the said (*name of the owner, consignee or importer*) of all the goods imported as within stated for (*his or their*) account; that the said goods are properly described in the said invoice and entry, and that the said invoice and entry exhibit the fair market value of the said goods at the time and place of their exportation to Canada, without any deduction or discount for cash, or because of the exportation thereof, or for any other cause whatsoever, and that nothing has been, on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods; and I do further solemnly and truly (*swear or affirm*) that to the best of my knowledge and belief the said (*name of the owner, consignee or importer*) is the (owner, consignee or importer, *as the case may be*) of the goods mentioned in the bill of entry, and that the prices of said goods as shown therein and in the said invoice were the prices thereof for consumption at the time and place of their exportation to Canada. So help me God.

Sworn (*or affirmed*) before me this day of 18 .
Collector."

FORM 4.

Oath or Affirmation of an Owner or his Agent, required whenever goods are entered at a lower rate of duty for a specific purpose than would otherwise be chargeable thereon.

"I (*name of owner or agent*), do solemnly and truly (*swear or affirm*) that any goods included in this entry as paying a lower rate of duty for a specific purpose than would otherwise be chargeable thereon, are to be, and will be used for such specific purposes only.

Sworn (*or affirmed*) before me this day of , 18 .
Collector."

FORM 5.

Oath or affirmation of an Owner, Consignee, Importer or Agent, on entering goods without Invoice.

"I, , do solemnly and truly swear (*or affirm*) that the within bill of entry contains a just and true account of all the goods imported for me or on my account, or on account of for whom I am authorized to enter the same, in the whereof is master, from , that the bill of lading now produced by me is the true, genuine and only bill of lading by me received of the said goods; and that I have not received, and do not know of any invoice or other account whatever having been received of the said goods; I do further swear (*or affirm*), that if I hereafter discover any other or greater quantity of goods than is contained in the entry aforesaid, or receive or obtain knowledge of any invoice of the whole or any part thereof, I will immediately report the same to the collector of this port; I also swear (*or affirm*) that nothing has been concealed or suppressed in the entry aforesaid whereby to avoid the just payment of the duties imposed by the laws of the Dominion of Canada; and that all matters are justly and truly expressed therein to the best of my knowledge and belief. So help me God.

Sworn (*or affirmed*) before me this day of , 18 .
Collector."

FORM 6.

Declaration to be made by the foreign owner of any goods shipped to Canada on consignment before the Collector or the Mayor or other Chief Municipal Officer at the place in the United Kingdom, or other place in Her Majesty's possessions abroad from whence the goods are shipped, or before a Notary Public: and at any other place before a British Consul, or if there is no British Consul then before a Foreign Consul at such place. (*Vide* section 152 Customs Act, chapter 32, Revised Statutes):—

I of do solemnly and truly declare that I am (a member
of the firm of , giving the name when not the individual owner) the owner
of the goods shipped on consignment to (name of consignee) at in Canada, and
described in the annexed invoice: that the said invoice contains a full and true
statement of the fair market value when sold for home consumption of the said
goods at the time and place of the exportation thereof direct to Canada: that such
fair market value includes any bounties, drawbacks, royalties, rents or charges that
may have been or are expected to be allowed or paid on the said goods, or is pay-
able on patent rights or because of the lease of such goods, or for the right of using
the same, and that no different invoice or account thereof has been or will be fur-
nished to any one by me or on my behalf.

Signed and declared before me at this day of 189
O.C. Dec. 11, 1890; Memo. 433B.

FORM 7.

Oath or affirmation of the Consignee of goods transferred on a Removal Entry from one Port to another, and there re-warehoused.

"I, _____ of _____, do solemnly and truly swear (or affirm) that I am (a member of or duly authorized agent of the firm of [giving name] as the case may be) the consignee of the goods described in the entry delivered by me to the collector of this port, and that said goods are the identical ones mentioned in a "removal entry" made at the Custom-house at (name of port from whence transferred) by (name of person making removal entry) on the _____ day of _____, 18____, numbered _____, and that the said goods are the same in quantity, quality, value and package as therein stated.

Sworn (or affirmed) before me at the port of
this day of 18 .

Collector."

O.C. May 10, 1881; Aug. 18, 1881.

SETTLERS' EFFECTS, ITEM 766 OF "AN ACT RESPECTING DUTIES OF CUSTOMS."

The following form of affidavit, in addition to the settler's oath, shall be made by intending settlers when importing live stock into Manitoba or the North-west Territories, free of duty under the said Act:—

I, _____, do solemnly swear that I am now moving into Manitoba (or the North-west Territories) with the intention of becoming a settler therein, and that the "Live Stock" enumerated and described in the entry hereunto attached, is intended for my own use on the farm which I am about to occupy (or cultivate) and not for sale or speculative purposes, nor for the use of any other person or persons whomsoever.

O.C. May 27, 1880.

CRUCIBLE SHEET STEEL.

For the manufacture of Mower and Reaper Knives—Free.

Crucible sheet steel, eleven to sixteen gauge, $2\frac{1}{2}$ to 18 inches wide, when imported by manufacturers of mower and reaper knives, for the manufacture of such knives in their own factories.

O.C. Nov. 6, 1885.

LASTINGS, MOHAIR CLOTH, ETC.*For covering Buttons—Free.*

Lastings, mohair cloth, or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively—these conditions to be ascertained by special examination by the proper officer of customs, and so certified on the face of each entry.

O.C. Nov. 6, 1885.

STEEL STRIP.*For the manufacture of Buckthorn and Plain Strip Fencing—Free.*

Steel strip, when imported into Canada by manufacturers of buckthorns and plain strip fencing, upon the importer in each case making oath in terms as follows:—"I, the undersigned importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid."

O.C. July 17, 1886.

BRASS CUPS.*For the manufacture of Paper Shells and Cartridges—Free.*

Brass cups, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use in their own factories.

O.C. Sept. 23, 1886.

ALPACA OR ANGORA GOAT YARN.*For the manufacture of Braids—Free.*

Yarn spun from the hair of the alpaca or angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as may be adopted by the Minister of Customs.

O.C. Nov. 18, 1886.

FISH SKINS AND FISH OFFAL.*For Glue—Free.*

Fish skins and fish offal, when imported by manufacturers of glue, for use in their own factories.

O.C. Dec. 13, 1886.

SQUARE REEDS, ETC.*For the manufacture of Whips—Free.*

Square reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories.

O.C. July 2, 1887.

COPPER ROLLERS.*For Calico Printing—Free.*

Copper rollers for use in calico printing, when imported by calico printers for use in their factories, in the printing of calicoes, and for no other purpose (such

rollers not being manufactured in Canada) upon the importer in each case making oath at the time of entry, in terms as follows:—I (1) the undersigned, importer of the copper rollers mentioned in this entry, do solemnly (2) that such copper rollers were specially imported by (3) for use in the printing of calicoes in (4) factory. I further (2) that the said rollers will be used for the said purpose and that the same will not be used, sold or disposed of by (3) or by any person in (4) employ, for any other purpose or use than as aforesaid.
O.C. Nov. 22, 1887.

(1) Name of importer.

(2) Swear or affirm.

(3) Me or the firm of _____, of which I am a member.

(4) My or our, as the case may be.

TYPE-WRITERS, ETC.

For Schools for the Blind—Free.

Type-writers, tablets with movable figures, geographical maps and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals, the above particulars to be verified by special affidavit on each entry when presented.

O.C., Jan. 6, 1888.

WHEAT OR GRAIN GROWN IN CANADA.

Taken to the United States to be Ground, Produce thereof—Free.

When wheat or grain grown in Canada is taken to the United States to be ground and the produce thereof in flour and meal returned to Canada, such produce may be returned free of Customs duty, provided the owner thereof resides near the frontier and more than five miles from any Canadian grist mill at which such wheat or grain could be ground, and that he observes and complies with the following rules:—

1st. He shall report to the nearest customs officer the exact quantity of wheat or grain which he is taking out, and such officer shall enter in a book to be kept for that purpose the name of the owner, the date of the transaction, the quantity in bushels and fractions of bushels so to be taken out, and the name and location of the mill and the proprietor thereof where the grinding is to be performed.

2nd. He shall report inwards in like manner the exact quantity of flour or meal and other product of said wheat or grain when he returns the same to Canada, and make a solemn declaration to the effect that such flour or meal and other product is the actual produce of the wheat or grain taken from Canada and no other.

3rd. The officer receiving such reports shall verify the truth thereof to the best of his ability and enter the particulars in the aforesaid book, and shall require the owner to append his signature to such entries in attestation of the correctness of the same.

4th. If it be found that any additional quantity of product has been returned more than that which the quantity of wheat or grain should properly produce, or if it be ascertained that any change has been made therein by the substitution in whole or in part of foreign wheat or grain or the product thereof for the Canadian wheat or grain represented to have been taken out to be so ground, or if any other fraudulent act has been done in reference thereto then the product or the alleged product so returned shall be seized and forfeited.

O.C., Jan. 12, 1889.

LOGS FOR PILING PURPOSES, EXPORTATION.

Free.

Logs found to measure inside the bark eleven inches or less in diameter at the butt end thereof, irrespective of the length of such logs, when exported for piling

purposes or as piling, be not subject to any export duty, and that the effect be given to this recommendation from the date of the Order in Council founded on this minute should Council concur therein.

O.C., May 22, 1889.

HEMP PAPER, PRIMERS, ETC.

For manufacture of Shot Shells, Cartridges and Gun Wads—entered at Montreal—Free.

Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness, for the manufacture of shot shells; primers for the manufacture of shot shells and cartridges; and felt board sized and hydraulic pressed and covered with paper or uncovered, for the manufacture of gun wads; when such articles are imported by the manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such time as the said articles are manufactured in Canada: Provided always that the said articles when imported, shall be entered at the Port of Montreal and at no other port; samples of such articles to be furnished to the collector of said Port of Montreal by the Customs Department for the guidance of the officer when accepting free entries of such materials.

O.C. July 9, 1890.

ROLLED IRON TUBES, ANGLE IRON, ETC.

For manufacture of Bedsteads—Free.

Rolled iron tubes not welded, under $1\frac{1}{2}$ -inch in diameter; angle iron, 9 and 10 gauge, not over $1\frac{1}{2}$ -inch wide; iron tubing, lacquered or brass covered, not over $1\frac{1}{2}$ -inch diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacture of iron bedsteads to be used for these purposes only, in their own factories, until such time as any of the said articles are manufactured in Canada.

O.C. July 5, 1890.

SECOND PROCESS MOLASSES.

For the manufacture of Blacking—Free.

Second process molasses, or molasses derived from the manufacture of "molasses sugar" testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs Officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs Officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose.

O.C. July 9, 1890.

FELLOES OF HICKORY WOOD.

For the manufacture of Carriage and Cart Wheels—Free.

Felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels to be used in the manufacture of such articles in their own factories only.

O.C. July 21, 1890.

ELASTIC RUBBER THREAD.*For the manufacture of Elastic Webbing—Free.*

Elastic rubber thread for the manufacture of elastic webbing when imported by the manufacturers of elastic rubber webbing, to be used for that purpose only, in their own factories, until such time as the said rubber thread is manufactured in Canada.

O.C. July 5, 1890.

HATTERS' BANDS, ETC.*For the manufacture of Hats and Caps—Free.*

Hatters' bands, bindings, tips and sides, and linings both tips and sides, when imported by hat and cap manufacturers only, for use in their factories in the manufacture of hats and caps, shall be and the same are hereby placed upon the list of articles that may be admitted into Canada free of Customs duties.

O.C. May 31, 1890. (*Vide* Memo., 593B.)

EXPORT DUTY ON LOGS AND SHINGLE BOLTS.*Removed.*

By a Proclamation, bearing date the 11th day of October, 1890, it was ordered and declared that the Export duties upon Spruce Logs and Pine Logs imposed by or under the authority of Schedule "E," of the Act, Revised Statutes of Canada, chapter 33, intituled "An Act respecting the duties of Customs," and also the Export duties upon Shingle Bolts of Pine or Cedar and Cedar logs capable of being made into shingle bolts, imposed by section 3 of the Act passed in the 50th-51st year of Our reign, chapter 39, and intituled "An Act to amend the Act respecting the duties of Customs," or by or under the authority of any other Act, be and the same are hereby removed.

Memo. 413 B.

EXPORT OF DEER.

Any person who wishes to export any carcass or parts thereof of deer raised or bred upon his own land, or upon lands owned by a Company or Association of persons of which he is a member, shall make affidavit upon the face of the export entry to the effect that the deer, the carcass or parts whereof is so entered for exportation, was raised or bred upon his own lands or upon lands owned or held by a Company or Association of persons of which he is a member (describing the location of such lands, and naming the Association or Company holding the same), and that said carcass or parts thereof is not exported for the purpose of sale or for the purpose of deriving any profit therefrom.

O.C. Nov. 4, 1890. Memo. 424 B.

LAP-WELDED IRON TUBING.*Oath Respecting.*

Regulations respecting lap-welded iron tubing entered under item 84 of section 10 of the Act, 53 Vic., cap. 20 (Tariff Item 414 Departmental Number) shall be, and the same is hereby subject to the following Regulations, viz. :—

The importer shall be required, on making entry at Customs of such tubing, to make and subscribe to a special affidavit to be written on the face of such entry, to the effect that the said tubing is lap-welded, and is of the diameter of inches actual inside measurement, and that it is for use exclusively in Artesian wells, Petroleum pipe lines, or Petroleum Refineries (as the case may be), and that it will not, with his consent, be sold to be used, nor will it, with his consent, be used for any other purpose whatsoever.

O.C. Nov. 8, 1890. Memo. 426 B.

MINING MACHINERY.

Oath Respecting.

Whenever any free entry is rendered of Mining Machinery under item 291, of Section 11 of the Act 53 Vic., Chap. 20, such oath to be in the following terms:—

I, _____, the undersigned importer of the machinery mentioned in this entry, do solemnly swear that it is Mining Machinery within the true meaning of the word, and that at the time of its importation was of a class and kind not manufactured in Canada, and that it is imported for use in mining only, at the _____ mine, situated _____ in the Province of _____ and will be used for no other purpose whatever.

O.C. Nov. 28, 1890. Memo. 427 B.

DUTY ON DOOR KNOB TOPS MADE OF MATERIALS SIMILAR TO EARTHENWARE, 20 PER CENT.

Whereas a manufactured article called "*Door Knob Tops*," made of materials similar to earthenware, has been admitted at various rates of duty at different times, and there have been, and still are, doubts as to the proper rate of duty to which it is liable and there has been no decision in the matter by any competent tribunal, the Board of Customs, with the approval of the Minister of Customs, under the authority of the said Act, do hereby decide that the said door knob tops, made from any such material, may from this date be entered for duty as a non-enumerated article, under item No. 486, Chap. 33 of the Revised Statutes of Canada, at twenty per cent *ad valorem*.

O.C. Jan. 26, 1891. Memo. 443 B.

SAWDUST OF CERTAIN WOODS.

Free.

That sawdust of the following woods:—Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satinwood, white ash, persimmon and dogwood, be placed upon the list of articles that may be admitted into Canada, free of Customs duty.

O.C. Jan. 26, 1891. Memo. 444 B.

GUM CHICLE OR SAPPOTA GUM FOR MANUFACTURING PURPOSES.

Free.

That Gum Chicle or Sappato Gum, in a crude state, when imported for the purposes of manufacture, be placed upon the list of articles that may be admitted into Canada free of Customs duty.

O.C. Mar. 26, 1891. Memo. 460 B.

DUTY ON "MAGGOTS" (PAPIER-MACHÉ SHOE BUTTONS).

Five cents per great gross and 20 per cent ad valorem.

Item No. 24 of the Customs duties imposed by Section 10 of the Act 53 Victoria, chapter 20, shall be, as regards Papier Maché Shoe Buttons, commonly known as "Maggots," interpreted as requiring payment of duty thereon at the rate of five cents per *great gross* and twenty per cent *ad valorem*—and the same is hereby so interpreted accordingly—such buttons being sold by, and the term *great gross* being commercially applied thereto.

O.C. April 24, 1891. Memo. 469 B. *Vide* O.C. June 13, 1893. Memo. 638 B.

GREASE, ROUGH, FOR SOAP AND OILS.

Oath to be used.

1. That the item No. 277 of the duties of Customs enacted by the Act 53 Victoria, Chapter 20, entitled "An Act to amend the Act respecting the Duties of Customs,"

shall be and the same is hereby amended by the insertion of the words "and oils" after the word "soap" mentioned in said item, so that it may be interpreted and read as follows:—

"Grease rough, the refuse of animal fat for the manufacture of soap and oils only";

2. That the Order in Council of the 26th January, 1891, in reference to the said item No. 277 shall be and the same is hereby cancelled, and in all cases of the importation and entry of such grease, the importer, when he claims the exemption from duty shall swear to and subscribe to the following affidavit:—

I, _____, the undersigned, importer of the grease mentioned in this entry, do solemnly swear (or affirm) that such grease is the refuse of animal fat, that it is imported by me for the purpose of manufacturing soaps or oils only, and will be, and all products thereof, wholly used for said purposes and for no other.

O.C. Oct. 14, 1891. Memo. 517 B.

CARDS, PORTFOLIOS OR OTHER COVERINGS OF SAMPLES.

Free.

That cards, portfolios, or other coverings containing cut samples of cloth, edgings, textile fabrics and buttons of various patterns, being representative of goods and having no value and obviously intended for use only as samples, to sell by, and which cannot be disposed of as merchandise, be admitted free of duty.

This is an addition to Memos. No. 330 B and 441 B, dated 14th October, 1889, and 30th January, 1891, respectively, respecting free samples.

O.C. Oct. 14, 1891. Memo. 518 B. •

TRADE JOURNALS.

That, under authority of section 78 of Chapter 29 of the Revised Statutes of Canada, the class of Periodicals, so called "Trade Journals," as for example, "The Oil, Paint and Drug Reporter," "The Chemist and Druggist," "The Electrical World," "The Iron Age," "The Dry Goods Economist," "The Inland Printer," "The Metal Worker," "The Dental Cosmos," "Wood's Medical and Surgical Monographs," "The Keystone," "English Law Reports," and "Law and Medical Journals," when in pamphlet form and unbound, &c., being publications especially devoted to the various professional and industrial trades, &c., the contents whereof, consisting of the current items of news or interest respecting the line or lines of profession or trade to which such periodicals are respectively devoted, are of a highly instructive nature as well as of great educational value, and it being exceedingly desirable that representatives of the various professions and trades, &c., in the Dominion of Canada should have free access to this means of information that they may thereby have every opportunity of becoming fully acquainted with the latest improvements or changes in connection with such trade, &c., such periodicals may be admitted into Canada free of Customs duties:—

Provided, however, that this shall not be held to include advertising periodicals or periodicals published solely for use as advertising mediums, such as for instance, "The Travellers' Official Guide of the Railway and Steam Navigation Lines in the United States and Canada," nor to such as consist wholly of designs or fashion plates, or of designs and fashion plates interspersed with advertising matter, such as "The Milliners' Guide," "Le Bon Ton," &c., nor to such periodicals as are composed entirely of ordinary book printed matter, nor to dutiable enclosures in, or imported with, periodicals, &c., such as advertising pictures, fashion plates, chromos, chromotypes, oleographs and pictures or artistic work of similar kinds, and sheet music, when enclosed either as a part of or purporting to be supplements to publications or periodicals, all of which shall be charged with the duty of Customs properly accruing under the Tariff.

O.C. Jan. 5, 1892. Memo. 534 B.

PAPER FOR CARTRIDGES.*Entered at Port of Halifax—Free.*

Paper used in the manufacture of cartridges shall be admitted free of Customs duty when imported and entered at the port of Halifax by manufacturers of Roburite only, for use in their factories, upon taking such oath as may be provided in such case.

O.C. Jan. 30, 1892. Memo. 541 B.

FISH AND THE PRODUCT OF THE FISHERIES OF NEWFOUNDLAND.*Free.*

By a Proclamation bearing date the 27th day of May, 1892, under authority of Chapter 33 of the Revised Statutes of Canada, "An Act respecting the Duties of Customs," section 3, the duties imposed by the said Act upon fish and other products of the fisheries, as per provisions of Schedule B of the Customs Tariff now in force, comprising items numbers 650,487*a* to 665,503*a* inclusive, are not to be exacted when hereafter imported into Canada from the Island of Newfoundland.

Memo. 553 B.

DUTY ON METALLIC CAPSULES.

Where capsules are manufactured of lead, they be rated for duty under Departmental item No. 433 of the Tariff Act; and that when manufactured from any other material the rate of duty be that payable upon manufactures of such material.

O. C. June 30, 1892. Memo. 567 B.

DUTY ON CUBEB CIGARETTES.

That the duty leviable upon "cubeb cigarettes" be 25 per cent *ad valorem* as a proprietary medicine—under Customs Departmental item 134 of the tariff.

O.C. July 2, 1892.

CHLORATE OF POTASH.*For manufacturing purposes—Free.*

That Chlorate of potash, when ground only, and free from admixture with any other substance, imported for manufacturing purposes only, be placed upon the list of articles that may be admitted into Canada free of Customs duty.

O.C. July 27, 1892. Memo. 569 B.

DESPATCH BAGS OR PACKAGES FOR FOREIGN CONSUL GENERAL.

When any despatch bag or package arrives in Canada addressed to a Foreign Consul General bearing the seal of any Foreign Government as a guarantee of good faith, and which from such examination as can be made thereof without breaking the seal shall appear to contain only official documents, it shall be forwarded without detention by either the Canadian Postal or Customs authorities direct to the official to whom addressed.

O.C. Aug. 16, 1892. Memo. 575 B.

BESSEMER OR HOMO SPRING STEEL WIRE.*For manufacture of Mattresses—Free.*

Soft drawn Bessemer spring steel wire of numbers ten, twelve and thirteen gauge respectively, and homo spring steel wire of numbers eleven and twelve gauge respectively, when imported by manufacturers of wire mattresses, to be used in their own factories, in the manufacture of such articles, shall be admitted free of duty;

Provided that any importer claiming exemption from duty under the above conditions on the articles named shall make and subscribe to the following affidavit before the collector of customs at the Port of Entry:—

I, _____ the undersigned, importer of the (soft drawn cop-
pered Bessemer spring steel wire of No _____ gauge, or of the homo spring steel wire
of No _____ gauge, as the case may be) mentioned in this entry, do solemnly swear
that such wire is imported solely for use in the manufacture of wire mattresses
and will be wholly used in such manufacture in my factory situated at _____
, in the Province of _____, and for no other purpose whatever.
O.C. Oct. 13, 1892. Memo. 582 B.

HORSE-HAIR.

For the manufacture of Horse-hair Cloth—Free.

Horse-hair shall be admitted into Canada free of Customs duty when, besides
being cleaned as provided for free admission, under the terms of Tariff item No. 279
of the Act 53 Vic., Cap. 20, it is also dipped or dyed.

Such exemption from duty only to apply to cases in which the Horse-hair so
cleaned and dipped or dyed has been imported by a manufacturer of Horse-hair
cloths for use in his own factory in the manufacture of such cloths; and provided fur-
ther, that any importer claiming exemption from duty under the above conditions on
the article named, shall make and subscribe to the following affidavit before the
Collector of Customs at the Port of Entry:—

I, _____ the undersigned, importer of the Horse-hair mentioned
in this entry, do solemnly swear that such Horse-hair is no further manufactured
than simply cleaned and dipped or dyed, and that it is imported solely for use in
the manufacture of Horse-hair cloths and will be wholly used in such manufacture in
my factory situated at _____, in the Province of _____, and for
no other purpose whatever.

O.C. Oct. 13, 1892. Memo. 583 B.

BRASS, COPPER, IRON OR STEEL ROLLED ROUND WIRE RODS.

For manufacture of Wire—Free.

That the item relating to brass, copper, iron or steel rolled round wire rods
under half an inch in diameter, when imported by wire manufacturers for use in
making wire in their factories, be, and the same is hereby altered and amended in
its application so as to include for purposes of free entry, rolled copper rods one inch
and under in diameter.

The said item thereby being made to cover brass, iron or steel rolled round wire
rods under half an inch in diameter, and rolled copper rods one inch or under in
diameter, when imported by wire manufacturers for use in making wire in their own
factories.

Provided, that any importer claiming exemption from duty under the above
conditions on the articles named, shall make and subscribe to the following affidavit
before the Collector of Customs at the Port of Entry:—

I, _____ the undersigned, importer of the rods (naming the kind
and diameter thereof) mentioned in this entry, do solemnly swear that such rods
are imported solely for use in the manufacture of wire, and that the same will be
wholly used in such manufacture in my factory, situated at _____
in the Province of _____, and for no other purpose whatever.

O.C. Oct. 13, 1892. Memo. 585 B.

ARTICLES FOR USE OF DOMINION GOVERNMENT.

Whereas it appears that grave irregularity exists in connection with the entry
of goods under the provisions of Tariff item No. 702, by the terms of which articles
imported by and for the use of the Dominion Government or any of the Departments
thereof, or by and for the Senate or House of Commons, are entitled to free entry,
as such entries at some ports have never been sworn to nor proper invoices filed
therewith as required by law, a certificate showing that the goods come within the
operation of the said Tariff item has not been required in all cases, and such goods
have been delivered without examination by the Customs Officers:

His Excellency, with a view of preventing unauthorized and improper entries of goods under item 702 of the Customs Tariff, is pleased, by and with the advice of the Queen's Privy Council for Canada, to order the adoption of a uniform certificate, to be signed by the Minister, Deputy Head or other officer specially authorized for such purpose, of the Department or Branch of the Dominion Government importing and entering goods for the use of such Department or Branch, such certificate to be in the form hereto annexed, and to be attached to each invoice of goods so imported and entered, and filed with it in the Custom House, except in the case of importations of articles for the use of the Canadian Militia, for which provision is made in the Orders in Council of the 8th November, 1887, and 11th May, 1888, such form to be furnished by the Customs Department, to the various Departments and Branches of the Government, and it being understood that importations under Tariff item 702 are subject to Customs examination as are all other free goods.

O.C. Oct. 29, 1892. Memo. 586 B.

	Department of Ottawa,	189
I certify that the goods imported into the Port of	<i>viâ</i>	in packages
marked or addressed as follows :	containing	
valued at \$	, and more particularly described in an invoice	
from M	dated at	189
signed by me, have been imported by and for the use of the Dominion Government or a Department thereof.	, hereto attached and	

(Signature.)
(Official Rank.)

DEGRAS.

For manufacture of Leather—Free.

Degras shall be entered ex-warehouse free of duty, when the importer of the same makes oath at the time of entry as follows:—

I, _____, the undersigned, the importer of the Degras mentioned in this entry, do solemnly _____ that the Degras so entered is to be sold by me, and will be sold and delivered by me to _____, who is a tanner, to be used only in the manufacture and preparation of leather in his tannery.

O.C. Oct. 13, 1892. Memo. 587 B.

RAGS FROM EUROPE -PROHIBITED (UNITED KINGDOM EXCEPTED.)

Ordered, that the importation of rags into Canada from Europe be prohibited.

O.C. Sept. 12, 1892.

Ordered, that the United Kingdom shall be, and the same is hereby excepted from the provisions of the Order in Council of the 12th September, 1892, prohibiting the importation of rags into Canada from Europe, and to declare that rags collected in the United Kingdom may be imported into Canada.

O.C. Oct. 26, 1892. Memo. 588 B.

PLATINUM AND BLACK OXIDE OF COPPER.

For manufacture of Chlorate—Free.

That authority be given for the admission into Canada, free of Customs duties, of Platinum and Black Oxide of Copper, for use in the manufacture of Chlorate; the Black Oxide of Copper to be admitted into Canada free of duty only as long as it is not manufactured in Canada.

O.C. Feb. 6, 1893. Memo. 598 B.

METALLIC COPPER.

Metallie Copper, the exclusive product of Canadian ores shipped out of Canada by the producers thereof for the purpose of being smelted, such product being returned to Canada direct to the producers of the ores from which smelted, may, until 1st July, 1894, be admitted into Canada, under such regulations as the Honourable the Minister of Trade and Commerce may prescribe, on payment of duty on the cost and charges to the producers of the ores or for the smelting thereof.

O.C. March 13, 1893. Memo. 606 B.

STEEL FOR TUBULAR BOW SOCKETS.

That steel of Nos. 24 and 17 gauge, in sheets 63 inches long and from 18 to 32 inches wide for the manufacture of Tubular Bow Sockets, when imported by the manufacturers of such articles, for use in their own factories only, be, UNTIL THE END OF THE NEXT SESSION OF PARLIAMENT, placed upon the list of articles that may be admitted into Canada free of Customs duty.

In all cases where free entry is claimed under such order, the importer shall be required to make oath as follows:—

I, _____, the undersigned importer of the steel mentioned in this entry, do solemnly swear that such steel is specially imported for the manufacture by me of Tubular Bow Sockets in my own factory, situate at _____, and that no portion of it will be used for any other purpose or disposed of until so manufactured.

O.C. May 4, 1893. Memo. 624 B. •

OLIVE OIL FOR SARDINES.

Free.

Olive oil imported into Canada for use in the canning of fish known as Sardines, by any individual or company engaged in the business of canning such fish, for such use only in their own factories, and under such regulations and restrictions as may be made or imposed by the Controller of Customs, may, until otherwise ordered or provided, be admitted free of Customs duty.

O.C. May 16, 1893. Memo. 625 B.

STEEL FOR HAMMERS, AUGERS AND AUGER BITS.

Steel for the manufacture of Hammers, Augers and Auger Bits, when imported by the manufacturers of such articles for use in their own factories only, may be admitted into Canada free of Customs duty UNTIL THE END OF THE NEXT SESSION OF PARLIAMENT.

Provided that in all cases where free entry is claimed under this order, the importer shall be required to make oath as follows:—

I, _____, the undersigned, importer of the steel mentioned in this entry, do solemnly swear that such steel is especially imported for the manufacture by me of Hammers, Augers and Auger Bits (as the case may be), in my own factory, situated at _____, and that no portion of it will be used for any other purpose or disposed of until so manufactured.

O.C. May 16, 1893. Memo. 626 B.

PART 5.

VALUES OF FOREIGN CURRENCIES AS PROCLAIMED BY HIS
EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL
AND AT PRESENT OBSERVED.

VALUE OF FOREIGN COINS.

Country.	Standard.	Monetary Unit.	Value in Canadian Currency.	Coins.
Argentine Republic...	Gold and silver..	Peso.. .. .	\$0.96 5	Gold: Argentine (\$1.82 4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions.
Austria Hungary.....	Gold.....	Crown.....	0.20 3	Gold: Former system—4 florins (\$1.92 9); 8 florins (\$3.85 8); ducat (\$2.28 7) and 4 ducats (\$9.15 8). Silver: 1 and 2 florins. Present system—Gold: 20 crowns (\$4.05 2) and 10 crowns (\$2.02 6).
Belgium	Gold and silver..	Franc	0.19 3	Gold: 10 and 20 francs. Silver: 5 francs
Bolivia	Silver	Boliviano.....	0.61 6	Silver: Boliviano and divisions.
Brazil	Gold.....	Milreis.....	0.54 6	Gold: 5, 10 and 20 milreis. Silver: $\frac{1}{2}$, 1 and 2 milreis.
Central American States—				
Costa Rica.....	Silver	Peso.. .. .	0.61 6	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili.....	Gold and silver..	Peso.....	0.91 2	Gold: escudo (\$1.82 4); doubloon (\$4.56 1) and condor (\$9.12 3). Silver: peso and divisions.
China	Silver	Tael (Shanghai. Haikwan (Custi)	0.91 0	
Columbia	Silver	Peso.....	1.01 3	
Cuba.....	Silver	Peso.....	0.61 6	Gold: condor (\$9.64 7) and double condor. Silver: peso.
Denmark.....	Gold.....	Crown.....	0.92 6	Gold: doubloon (\$5.01 7). Silver: peso.
Ecuador.....	Gold.....	Crown.....	0.26 8	Gold: 10 and 20 crowns.
Egypt.....	Silver	Sucre.....	0.61 6	Gold: condor (\$9.64 7) and double condor. Silver: sucre and divisions.
	Gold.....	Pound (100 piastres).....	4.94 3	Gold: pound (100 piastres). 5, 10, 20 and 50 piastres. Silver: 1, 2, 5, 10 and 20 piastres.
Finland	Gold.....	Mark.....	0.19 3	Gold: 20 marks (\$3.85 9); 10 marks (\$1.93).
France.. ..	Gold and silver..	Franc	0.19 3	Gold: 5, 10, 20, 50 and 100 francs. Silver: 5 francs.
German Empire. . .	Gold.. ..	Mark.	0.23 8	Gold: 5, 10 and 20 marks.
Greece	Gold and silver..	Drachma.....	0.19 3	Gold: 5, 10, 20, 50 and 100 drachmas. Silver: 5 drachmas.
Hayti	Gold and silver..	Gourde.....	0.96 5	Silver: gourde.
India	Silver	Rupée	0.29 3	Gold: mohur (\$7.10 5). Silver: rupee and divisions.
Italy	Gold and silver..	Lire.....	0.19 3	Gold: 5, 10, 20, 50 and 100 lire. Silver: 5 lire.
Japan.....	*Gold and silver.	Yen (Gold..... Silver.....)	0.99 7	Gold: 1, 2, 5, 10 and 20 yen.
Liberia.....	Gold.....	Dollar.....	0.67	Silver: yen.
Mexico.....	Silver	Dollar.....	1.00	
			0.67	Gold: dollar (\$0.98 3); 2 $\frac{1}{2}$, 5, 10 and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands	Gold and silver..	Florin.....	0.40 2	Gold: 10 florins. Silver: $\frac{1}{2}$, 1 and 2 $\frac{1}{2}$ florins.
Norway	Gold.....	Crown.....	0.26 8	Gold: 10 and 20 crowns.
Peru	Silver	Sol.....	0.61 6	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	Gold: 1, 2, 5 and 10 milreis.
Russia	Silver	Roubles (Gold..... Silver.....)	0.77 2	Gold: imperial (\$7.71 8) and $\frac{1}{2}$.
			0.49 2	Imperial + (\$3.86).
Spain.....	Silver	Peseta.....	0.19 3	Gold: 25 pesetas. Silver: 51 pesetas.
Sweden.....	Gold and silver..	Crown.....	0.26 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold.....	Franc	0.19 3	Gold: 5, 10, 20, 50 and 100 francs. Silver: 5 francs.
Turkey.....	Gold.....	Piastre.....	0.04 4	Gold: 25, 50, 100, 250 and 500 piastres.
Venezuela	Silver	Bolivar.....	0.12 3	Gold: 5, 10, 20, 50 and 100 bolivars.
Tripoli.....	Silver	Mahbab of 20 piastres	0.55 5	Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.

† Coined since 1st January, 1886. Old Half Imperial = \$3.98 6.

PART 6.

TABLE OF FRENCH KILOGRAMMES CONVERTED INTO POUNDS,
AVOIRDUPOIS.

Table of French Kilogrammes converted into Pounds, Avoirdupois.

Kilogramme=2·2046 Lbs.

Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.
1	2·2046	31	68·34	61	134·48	91	200·62
2	4·41	32	70·55	62	136·69	92	202·82
3	6·61	33	72·75	63	138·89	93	205·03
4	8·82	34	74·96	64	141·09	94	207·23
5	11·02	35	77·16	65	143·30	95	209·48
6	13·23	36	79·37	66	145·50	96	211·64
7	15·43	37	81·57	67	147·71	97	213·85
8	17·64	38	83·78	68	149·91	98	216·05
9	19·84	39	85·98	69	152·12	99	218·26
10	22·05	40	88·18	70	154·32	100	220·46
11	24·25	41	90·39	71	156·53	110	242·51
12	26·46	42	92·59	72	158·73	120	264·55
13	28·66	43	94·80	73	160·94	130	286·60
14	30·86	44	97·00	74	163·14	140	308·64
15	33·07	45	99·21	75	165·35	150	330·69
16	35·27	46	101·41	76	167·55	160	352·74
17	37·48	47	103·62	77	169·75	170	374·78
18	39·68	48	105·82	78	171·96	180	396·83
19	41·89	49	108·03	79	174·16	190	418·87
20	44·09	50	110·23	80	176·37	200	440·92
21	46·30	51	112·43	81	178·57	250	551·15
22	48·50	52	114·64	82	180·78	300	661·38
23	50·71	53	116·84	83	182·98	350	771·61
24	52·91	54	119·05	84	185·19	400	881·84
25	55·12	55	121·25	85	187·39	500	1,102·30
26	57·32	56	123·46	86	189·60	600	1,322·76
27	59·52	57	125·66	87	191·80	700	1,543·22
28	61·73	58	127·87	88	194·00	800	1,763·68
29	63·93	59	130·07	89	196·21	900	1,984·14
30	66·14	60	132·28	90	198·41	1,000	2,204·60

PART 7.

TABLE OF STERLING MONEY COMPUTED AT STATUTORY
EQUIVALENT.

Table of Sterling Money computed at Statutory Equivalent.

£ Sterling = \$4.86'66 +

d.	cts.	£	8 cts.	£	8 cts.	£	8 cts.	£	8 cts.	£	8 cts.
1	2 0	23	111 93	80	389 33	137	666 73	194	944 13	251	1221 53
2	4 1	24	116 80	81	394 20	138	671 60	195	949 00	252	1226 40
3	6 1	25	121 67	82	399 07	139	676 47	196	953 87	253	1231 27
4	8 1	26	126 53	83	403 93	140	681 33	197	958 73	254	1236 13
5	10 1	27	131 40	84	408 80	141	686 20	198	963 60	255	1241 00
6	12 2	28	136 27	85	413 67	142	691 07	199	968 47	256	1245 87
7	14 2	29	141 13	86	418 53	143	695 93	200	973 33	257	1250 73
8	16 2	30	146 00	87	423 40	144	700 80	201	978 20	258	1255 60
9	18 3	31	150 87	88	428 27	145	705 67	202	983 07	259	1260 47
10	20 3	32	155 73	89	433 13	146	710 53	203	987 93	260	1265 33
11	22 3	33	160 60	90	438 00	147	715 40	204	992 80	261	1270 20
		34	165 47	91	442 87	148	720 27	205	997 67	262	1275 07
s.	8 cts.	35	170 33	92	447 73	149	725 13	206	1002 53	263	1279 93
		36	175 20	93	452 60	150	730 00	207	1007 40	264	1284 80
1	0 24 3	37	180 07	94	457 47	151	734 87	208	1012 27	265	1289 67
2	0 48 7	38	184 93	95	462 33	152	739 73	209	1017 13	266	1294 53
3	0 73 0	39	189 80	96	467 20	153	744 60	210	1022 00	267	1299 40
4	0 97 3	40	194 67	97	472 07	154	749 47	211	1026 87	268	1304 27
5	1 21 7	41	199 53	98	476 93	155	754 33	212	1031 73	269	1309 13
6	1 46 0	42	204 40	99	481 80	156	759 20	213	1036 60	270	1314 00
7	1 70 3	43	209 27	100	486 67	157	764 07	214	1041 47	271	1318 87
8	1 94 7	44	214 13	101	491 53	158	768 93	215	1046 33	272	1323 73
9	2 19 0	45	219 00	102	496 40	159	773 80	216	1051 20	273	1328 60
10	2 43 3	46	223 87	103	501 27	160	778 67	217	1056 07	274	1333 47
11	2 67 7	47	228 73	104	506 13	161	783 53	218	1060 93	275	1338 33
12	2 92 0	48	233 60	105	511 00	162	788 40	219	1065 80	276	1343 20
13	3 16 3	49	238 47	106	515 87	163	793 27	220	1070 67	277	1348 07
14	3 40 7	50	243 33	107	520 73	164	798 13	221	1075 53	278	1352 93
15	3 65 0	51	248 20	108	525 60	165	803 00	222	1080 40	279	1357 80
16	3 89 3	52	253 07	109	530 47	166	807 87	223	1085 27	280	1362 67
17	4 13 7	53	257 93	110	535 33	167	812 73	224	1090 13	281	1367 53
18	4 38 0	54	262 80	111	540 20	168	817 60	225	1095 00	282	1372 40
19	4 62 3	55	267 67	112	545 07	169	822 47	226	1099 87	283	1377 27
£	8 cts.	56	272 53	113	549 93	170	827 33	227	1104 73	284	1382 13
		57	277 40	114	554 80	171	832 20	228	1109 60	285	1387 00
1	4 87	58	282 27	115	559 67	172	837 07	229	1114 47	286	1391 87
2	9 73	59	287 13	116	564 53	173	841 93	230	1119 33	287	1396 73
3	14 60	60	292 00	117	569 40	174	846 80	231	1124 20	288	1401 60
4	19 47	61	296 87	118	574 27	175	851 67	232	1129 07	289	1406 47
5	24 33	62	301 73	119	579 13	176	856 53	233	1133 93	290	1411 33
6	29 20	63	306 60	120	584 00	177	861 40	234	1138 80	291	1416 20
7	34 07	64	311 47	121	588 87	178	866 27	235	1143 67	292	1421 07
8	38 93	65	316 33	122	593 73	179	871 13	236	1148 53	293	1425 93
9	43 80	66	321 20	123	598 60	180	876 00	237	1153 40	294	1430 80
10	48 67	67	326 07	124	603 47	181	880 87	238	1158 27	295	1435 67
11	53 53	68	330 93	125	608 33	182	885 73	239	1163 13	296	1440 53
12	58 40	69	335 80	126	613 20	183	890 60	240	1168 00	297	1445 40
13	63 27	70	340 67	127	618 07	184	895 47	241	1172 87	298	1450 27
14	68 13	71	345 53	128	622 93	185	900 33	242	1177 73	299	1455 13
15	73 00	72	350 40	129	627 80	186	905 20	243	1182 60	300	1460 00
16	77 87	73	355 27	130	632 67	187	910 07	244	1187 47	400	1946 67
17	82 73	74	360 13	131	637 53	188	914 93	245	1192 33	500	2433 33
18	87 60	75	365 00	132	642 40	189	919 80	246	1197 20	600	2920 00
19	92 47	76	369 87	133	647 27	190	924 67	247	1202 07	700	3406 67
20	97 33	77	374 73	134	652 13	191	929 53	248	1206 93	800	3893 33
21	102 20	78	379 60	135	657 00	192	934 40	249	1211 80	900	4380 00
22	107 07	79	384 47	136	661 87	193	939 27	250	1216 67	1000	4866 67

PART 8.

TABLE OF PROCLAIMED EQUIVALENTS OF FRENCH, SWISS
AND BELGIAN FRANCS, SPANISH PESETAS, GRECIAN
DRACHMAS, ITALIAN LIRAS, GERMAN MARKS,
FLORINS OF THE NETHERLANDS AND
AUSTRIAN FLORINS.



French, Swiss and Belgian Francs, Spanish Pesetas, Grecian Drachmas and Italian Liras reduced to Dollars and Cents.

1 Franc, Peseta, Drachma and Lire= $19\frac{8}{10}$ Cents.

Francs, Pesetas, Drachmas and Liras.	\$ cts.	Francs, Pesetas, Drachmas and Liras.	\$ cts.	Francs, Pesetas, Drachmas and Liras.	\$ cts.	Francs, Pesetas, Drachmas and Liras.	\$ cts.
1	0 19	31	5 98	61	11 77	91	17 56
2	0 39	32	6 18	62	11 97	92	17 76
3	0 58	33	6 37	63	12 16	93	17 95
4	0 77	34	6 56	64	12 35	94	18 14
5	0 97	35	6 76	65	12 55	95	18 34
6	1 16	36	6 95	66	12 74	96	18 53
7	1 35	37	7 14	67	12 93	97	18 72
8	1 54	38	7 33	68	13 12	98	18 91
9	1 74	39	7 53	69	13 32	99	19 11
10	1 93	40	7 72	70	13 51	100	19 30
11	2 12	41	7 91	71	13 70	150	28 95
12	2 32	42	8 11	72	13 90	200	38 60
13	2 51	43	8 30	73	14 09	250	48 25
14	2 70	44	8 49	74	14 28	300	57 90
15	2 90	45	8 69	75	14 48	350	67 55
16	3 09	46	8 88	76	14 67	400	77 20
17	3 28	47	9 07	77	14 86	450	86 85
18	3 47	48	9 26	78	15 05	500	96 50
19	3 67	49	9 46	79	15 25	600	115 80
20	3 86	50	9 65	80	15 44	700	135 10
21	4 05	51	9 84	81	15 63	800	154 40
22	4 25	52	10 04	82	15 83	900	173 70
23	4 44	53	10 23	83	16 02	1,000	193 00
24	4 63	54	10 42	84	16 21	1,500	289 50
25	4 83	55	10 62	85	16 41	2,000	386 00
26	5 02	56	10 81	86	16 60	2,500	482 50
27	5 21	57	11 00	87	16 79	3,000	579 00
28	5 40	58	11 19	88	16 98	4,000	772 00
29	5 60	59	11 39	89	17 18	5,000	965 00
30	5 79	60	11 58	90	17 37	10,000	1,930 00

German Marks reduced to Dollars and Cents.

1 Mark = $23\frac{8}{10}$ cents.

German Marks.	% cts.	German Marks.	% cts.	German Marks.	\$ cts.	German Marks.	\$ cts.
1	0 24	31	7 38	61	14 52	91	21 66
2	0 48	32	7 62	62	14 76	92	21 90
3	0 71	33	7 85	63	14 99	93	22 13
4	0 95	34	8 09	64	15 23	94	22 37
5	1 19	35	8 33	65	15 47	95	22 61
6	1 43	36	8 57	66	15 71	96	22 85
7	1 67	37	8 81	67	15 95	97	23 09
8	1 90	38	9 04	68	16 18	98	23 32
9	2 14	39	9 28	69	16 42	99	23 56
10	2 38	40	9 52	70	16 66	100	23 80
11	2 62	41	9 76	71	16 90	150	35 70
12	2 86	42	10 00	72	17 14	200	47 60
13	3 09	43	10 23	73	17 37	250	59 50
14	3 33	44	10 47	74	17 61	300	71 40
15	3 57	45	10 71	75	17 85	350	83 30
16	3 81	46	10 95	76	18 09	400	95 20
17	4 05	47	11 19	77	18 33	450	107 10
18	4 28	48	11 42	78	18 56	500	119 00
19	4 52	49	11 66	79	18 80	600	142 80
20	4 76	50	11 90	80	19 04	700	166 60
21	5 00	51	12 14	81	19 28	800	190 40
22	5 24	52	12 38	82	19 52	900	214 20
23	5 47	53	12 61	83	19 75	1,000	238 00
24	5 71	54	12 85	84	19 99	1,500	357 00
25	5 95	55	13 09	85	20 23	2,000	476 00
26	6 19	56	13 33	86	20 47	2,500	595 00
27	6 43	57	13 57	87	20 71	3,000	714 00
28	6 66	58	13 80	88	20 94	4,000	952 00
29	6 90	59	14 04	89	21 18	5,000	1,190 00
30	7 14	60	14 28	90	21 42	10,000	2,380 00

Florins of the Netherlands reduced to Dollars and Cents.

1 Florin= $40\frac{2}{10}$ cents.

Florins.	\$ cts.	Florins.	\$ cts.	Florins.	\$ cts.	Florins.	\$ cts.
1	0 40	31	12 46	61	24 52	91	36 58
2	0 80	32	12 86	62	24 92	92	36 98
3	1 21	33	13 27	63	25 33	93	37 39
4	1 61	34	13 67	64	25 73	94	37 79
5	2 01	35	14 07	65	26 13	95	38 19
6	2 41	36	14 47	66	26 53	96	38 59
7	2 81	37	14 87	67	26 93	97	38 99
8	3 22	38	15 28	68	27 34	98	39 40
9	3 62	39	15 68	69	27 74	99	39 80
10	4 02	40	16 08	70	28 14	100	40 20
11	4 42	41	16 48	71	28 54	150	60 30
12	4 82	42	16 88	72	28 94	200	80 40
13	5 23	43	17 29	73	29 35	250	100 50
14	5 63	44	17 69	74	29 75	300	120 60
15	6 03	45	18 09	75	30 15	350	140 70
16	6 43	46	18 49	76	30 55	400	160 80
17	6 83	47	18 89	77	30 95	450	180 90
18	7 24	48	19 30	78	31 36	500	201 00
19	7 64	49	19 70	79	31 76	600	241 20
20	8 04	50	20 10	80	32 16	700	281 40
21	8 44	51	20 50	81	32 56	800	321 60
22	8 84	52	20 90	82	32 96	900	361 80
23	9 25	53	21 31	83	33 37	1,000	402 00
24	9 65	54	21 71	84	33 77	1,500	603 00
25	10 05	55	22 11	85	34 17	2,000	804 00
26	10 45	56	22 51	86	34 57	2,500	1,005 00
27	10 85	57	22 91	87	34 97	3,000	1,206 00
28	11 26	58	23 32	88	35 38	4,000	1,608 00
29	11 66	59	23 72	89	35 78	5,000	2,010 00
30	12 06	60	24 12	90	36 18	10,000	4,020 00

Austrian Florins reduced to Dollars and Cents.

1 Florin = $34\frac{1}{10}$ cents.

Florins.	\$ cts.	Florins.	\$ cts.	Florins.	\$ cts.	Florins.	\$ cts.
1	0 34	31	10 57	61	20 80	91	31 03
2	0 68	32	10 91	62	21 14	92	31 37
3	1 02	33	11 25	63	21 48	93	31 71
4	1 36	34	11 59	64	21 82	94	32 05
5	1 71	35	11 94	65	22 17	95	32 40
6	2 05	36	12 28	66	22 51	96	32 74
7	2 39	37	12 62	67	22 85	97	33 08
8	2 73	38	12 96	68	23 19	98	33 42
9	3 07	39	13 30	69	23 53	99	33 76
10	3 41	40	13 64	70	23 87	100	34 10
11	3 75	41	13 98	71	24 21	150	51 15
12	4 09	42	14 32	72	24 55	200	68 20
13	4 43	43	14 66	73	24 89	250	85 25
14	4 77	44	15 00	74	25 23	300	102 30
15	5 12	45	15 35	75	25 58	350	119 35
16	5 46	46	15 69	76	25 92	400	136 40
17	5 80	47	16 03	77	26 26	450	153 45
18	6 14	48	16 37	78	26 60	500	170 50
19	6 48	49	16 71	79	26 94	600	204 60
20	6 82	50	17 05	80	27 28	700	238 70
21	7 16	51	17 39	81	27 62	800	272 80
22	7 50	52	17 73	82	27 96	900	306 90
23	7 84	53	18 07	83	28 30	1,000	341 00
24	8 18	54	18 41	84	28 64	1,500	511 50
25	8 53	55	18 76	85	28 99	2,000	682 00
26	8 87	56	19 10	86	29 33	2,500	852 50
27	9 21	57	19 44	87	29 67	3,000	1,023 00
28	9 55	58	19 78	88	30 01	4,000	1,364 00
29	9 89	59	20 12	89	30 35	5,000	1,705 00
30	10 23	60	20 46	90	30 69	10,000	3,410 00

PART 9.

RELATIVE MEASUREMENTS OF THE FRENCH METRES AND
ENGLISH YARDS.

Relative Measurements of the French Metres and English Yards.

Metre = 39·382 inches.

Metres	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.
1	1	3	31	33	33	61	66	26	91	99	20
2	2	7	32	35	0	62	67	30	92	100	23
3	3	10	33	36	4	63	68	33	93	101	27
4	4	14	34	37	7	64	70	0	94	102	30
5	5	17	35	38	10	65	71	4	95	103	33
6	6	20	36	39	14	66	72	7	96	105	1
7	7	24	37	40	17	67	73	11	97	106	4
8	8	27	38	41	21	68	74	14	98	107	7
9	9	30	39	42	24	69	75	17	99	108	11
10	10	34	40	43	27	70	76	21	100	109	14
11	12	1	41	44	31	71	77	24	110	120	12
12	13	5	42	45	34	72	78	28	120	131	10
13	14	8	43	47	1	73	79	31	130	142	8
14	15	11	44	48	5	74	80	34	140	153	5
15	16	15	45	49	8	75	82	2	150	164	3
16	17	18	46	50	12	76	83	5	200	218	28
17	18	21	47	51	15	77	84	8	250	273	18
18	19	25	48	52	18	78	85	12	300	328	7
19	20	28	49	53	22	79	86	15	350	382	32
20	21	32	50	54	25	80	87	19	400	437	21
21	22	35	51	55	28	81	88	22	450	492	10
22	24	2	52	56	32	82	89	25	500	546	35
23	25	6	53	57	35	83	90	29	600	656	13
24	26	9	54	59	3	84	91	32	700	765	27
25	27	13	55	60	6	85	92	35	800	875	6
26	28	16	56	61	9	86	94	3	900	984	20
27	29	19	57	62	13	87	95	6	1,000	1,093	34
28	30	23	58	63	16	88	96	10	1,250	1,367	16
29	31	26	59	64	20	89	97	13	1,500	1,640	33
30	32	29	60	65	23	90	98	16	2,000	2,187	32

PART 10.

APPROXIMATE VALUES OF PACKAGES OF VARIOUS
DESCRIPTIONS.

APPROXIMATE Values of Packages of various descriptions.

Packages.	\$	cts.	Packages.	\$	cts.
Ale—hhds. each	4	00	Cranberries—barrels each	0	20
" barrels. "	3	00	Currants—barrels "	0	20
quarts. p. doz.	0	30	" $\frac{1}{2}$ " "	0	10
pints. "	0	25	cases "	0	20
Almonds—barrels each	0	20	" $\frac{1}{2}$ " "	0	15
bags "	0	10	" $\frac{3}{4}$ " "	0	07
cases "	0	20	Dates—cases "	0	20
boxes "	0	10	" $\frac{1}{2}$ " "	0	15
Axle-Grease—barrels. "	1	00	" $\frac{3}{4}$ " "	0	07
" $\frac{1}{2}$ " "	0	50	Evaporated Fruit—boxes .. "	0	10
boxes "	0	10	Figs—boxes, 1 to 2 lbs. "	0	01
cartoons "	0	01	" 2 to 4 " "	0	02
Bacon—dry, barrels. "	0	20	" 5 to 7 " "	0	03
" tierces. "	0	40	" 8 to 12 " "	0	06
" cases or crates "	0	20	" 13 to 18 " "	0	08
in pickle, barrels. "	1	00	" 19 to 25 " "	0	10
" tierces "	1	25	" 26 to 35 " "	0	12
Bananas—barrels. "	0	20	" 37 to 56 " "	0	15
Beans—bags "	0	10	Fish (except from Newfoundland)—		
Beer—hhds. "	4	00	Codfish—boxes, 1 lb. each	0	01
barrels "	3	00	" " 2 lbs. "	0	02
quarts. p. doz.	0	30	" " 5 " "	0	03
pints. "	0	25	" " 10 " "	0	05
Brandy—puncheons each	6	00	" " 25 " "	0	06
hhds. "	4	00	" " 50 " "	0	12
$\frac{1}{4}$ casks "	3	00	" " 100 " "	0	20
octaves "	1	50	" " 500 to 600 lbs. "	0	75
$\frac{1}{2}$ " "	1	00	Finnan-haddies—boxes, 30 lbs	0	12
cases, 1 doz. bottles	0	60	" 50 " "	0	15
" flasks, 2 doz., no cups.	0	80	Herrings—kegs. "	0	15
" " 4 " "	1	20	" $\frac{1}{2}$ " "	0	07
" " 2 " with cups	1	00	Mackerel—kitts. "	0	10
" " 4 " "	1	40	Fruit, Dried—		
" 1 doz. bott., Imp. qts	0	60	Currants—barrels "	0	20
" 1 " decanters "	3	00	" $\frac{1}{2}$ " "	0	10
Butter—tubs of 25 lbs. and over. each	0	25	" cases "	0	20
" under 25 lbs. "	0	15	" $\frac{1}{4}$ " "	0	15
Candles, paraffine or tallow, boxes,			" $\frac{1}{2}$ " "	0	07
each. "	0	10	Dates—cases. "	0	20
Caustic, Soda—iron drums contain-			" $\frac{1}{2}$ " "	0	15
ing 500 to 600 lbs. weight. each	0	50	" $\frac{3}{4}$ " "	0	07
Cheese—tubs "	0	40	Dried fruit, evap'd—boxes.	0	10
cases. "	0	20	Figs—boxes, 1 to 2 lbs. "	0	01
boxes "	0	10	" 2 to 4 " "	0	02
corks p. doz.	0	30	" 5 to 7 " "	0	03
Chicory—tins, 28 lbs. each	0	35	" 8 to 12 " "	0	06
" 56 " "	0	50	" 13 to 18 " "	0	08
Cocoanut—barrels. "	0	20	" 19 to 25 " "	0	10
pails, 20 lbs. "	0	14	" 26 to 35 " "	0	12
" 11 " "	0	12	" 37 to 56 " "	0	15
" or cans, 1 lb. "	0	04	Prunes—hhds. "	1	00
" $\frac{1}{2}$ lb. "	0	03	" barrels "	0	25
" $\frac{1}{4}$ lb. "	0	01	" kegs "	0	15
bread boxes, 30 lbs.	0	65	" cases "	0	15
tin caddies, 15 lbs.	0	45	" $\frac{1}{2}$ " "	0	07
Cocoanut Oil, natural state—hhds.,			" glass jars, 2 lbs. each, per		
each. "	2	00	" doz. "	0	25
barrels each	1	00	" " 4 lbs. each, per		
Codfish—boxes, 1 lb. "	0	01	" doz. "	0	40
" 2 lbs. "	0	02	" " 7 lbs. each, per		
" 5 " "	0	03	" doz. "	0	55
" 10 " "	0	05	Fruit, Green—		
" 25 " "	0	06	Grapes—kegs each	0	20
" 50 " "	0	12	Gin—puncheons "	6	00
" 100 " "	0	20	hhds. "	4	00
" 500 or 600 lbs. "	0	75	$\frac{1}{4}$ casks. "	3	00

APPROXIMATE Values of Packages of various descriptions—*Continued.*

Packages.	\$ cts.	Packages.	\$ cts.
Gin —octaves each	1 50	Liquors—gin , yellow cases.....	0 80
$\frac{1}{2}$ " "	1 00	" green " "	0 60
red cases "	0 80	" blue " "	0 60
yellow cases "	0 80	" green $\frac{1}{2}$ " "	0 30
green "	0 60	" blue $\frac{1}{2}$ " "	0 30
blue "	0 60	" white $\frac{1}{2}$ " "	0 30
green $\frac{1}{2}$ " "	0 30	Macaroni —boxes..... each	0 05
white $\frac{1}{2}$ " "	0 30	Mackerel —kits "	0 10
blue $\frac{1}{2}$ " "	0 30	Moss —barrels "	0 20
Glucose —barrels "	0 75	Nuts —barrels "	0 20
" "	0 50	cases "	0 20
kegs, 10 galls. "	0 40	bags "	0 10
Grease for Soap Stock —		boxes "	0 10
tierces "	1 00	Oil —cocoanut, natural state, hhds.	2 00
Grease for Soap Stock —		" " barrels. "	1 00
$\frac{1}{2}$ barrels "	0 40	palm " " hhds. "	2 00
Grease, Axle —barrels "	1 00	" " barrels. "	1 00
$\frac{1}{2}$ do "	0 50	Paraffine wax candles, boxes....	0 10
boxes "	0 10	Pearline —boxes, 40 to 56 lbs....	0 10
cartoons "	0 01	Pease —bags "	0 10
Grapes —kegs "	0 20	Pine Apples —barrels..... "	0 20
Ham —dry, barrels each	0 20	Pork —barrels, N.O.P. "	1 00
tierces "	0 40	Porter —hhds "	4 00
" cases or crates. "	0 20	barrels "	3 00
in pickle, barrels..... "	1 00	quarts p. doz	0 30
tierces "	1 25	pints "	0 25
Herrings —kegs "	0 15	Prunes —hhds. each	1 00
$\frac{1}{2}$ kegs "	0 07	barrels "	0 25
Hops —according to size, bales....	1 00	kegs "	0 15
" "	0 60	cases "	0 15
Jams and Jellies —in glass jars and		$\frac{1}{2}$ cases "	0 07
earthenware pots, 1 lb. p. doz	0 13	glass jars, 2 lbs. each... p. doz	0 25
" " " 2 lbs. "	0 19	" 4 " " " " " " " " " "	0 40
" " " 3 lbs. "	0 24	" 7 " " " " " " " " " "	0 55
" " " 4 lbs. "	0 30	Rice —barrels each	0 20
" " " 7 lbs. "	0 50	bags "	0 10
" " " 14 lbs. "	0 75	pockets "	0 05
in tins, 1 lb. "	0 20	Salt —glass jars p. doz	0 25
" 2 lbs. "	0 30	boxes each	0 10
" 3 lbs. "	0 35	Sapolio —boxes, 40 to 56 lbs....	0 10
" 4 and 5 lbs. "	0 40	Seeds —(free) cotton bags con-	
" 6 lbs. "	0 45	taining "	0 16
" 7 lbs. "	0 50	" jute bags containing	0 10
" 14 lbs. "	0 75	Soap —common, barrels. "	0 20
Lard —wooden buckets, 28 lbs. each	0 15	" boxes "	0 10
" 20 lbs. "	0 14	" cases "	0 20
" 10 lbs. "	0 10	Soap Powder —boxes contain-	
tierces, 335 lbs.. "	1 00	ing 40 to 56 lbs "	0 10
barrels, 240 lbs. "	0 90	Soda, Caustic —iron drums con-	
$\frac{1}{2}$ barrels, 100 lbs. "	0 35	taining 500 to 600 lbs. weight.	0 50
kegs, 50 lbs. "	0 25	Spirits and Liquors —brandy,	
fancy tubs, 56 lbs. "	0 20	whiskey, rum, &c.—	
wooden cases in which tin		puncheons "	6 00
pails are packed hold		hhds "	4 00
60 lbs. "	0 12	$\frac{1}{2}$ casks "	3 00
Lime Juice , quart bottles..... p. doz	0 60	octaves "	1 50
pint " "	0 40	$\frac{1}{2}$ octaves "	1 00
Liquors —brandy, whiskey, rum, &c.—		cases, bottles, 1 doz.	0 60
puncheons each	6 00	" flasks, 2 doz., no cups. .	0 80
hhds "	4 00	" " 4 " " " " " " " " " "	1 20
$\frac{1}{2}$ casks "	3 00	" " 2 " " " " " " " " " "	1 00
octaves "	1 50	" " 4 " " " " " " " " " "	1 40
$\frac{1}{2}$ octaves "	1 00	" 1 doz. bottles, imp. qts. .	0 60
cases, bottles, 1 doz.	0 60	" 1 " decanters "	3 00
" flasks, 2 doz., no cups.	0 80	Gin —red cases "	0 80
" " 4 " " " " " " " " " "	1 20	yellow cases "	0 80
" " 2 " " " " " " " " " "	1 00	green " "	0 60
" " 4 " " " " " " " " " "	1 40	blue " "	0 60
" 1 doz. bottles, imp. qts	0 60	green $\frac{1}{2}$ " "	0 30
" 1 doz. decanters.	3 00	blue $\frac{1}{2}$ " "	0 30
gin, red cases "	0 80	white $\frac{1}{2}$ " "	0 30

APPROXIMATE Values of Packages of various descriptions—*Concluded.*

Packages.	\$ cts.	Packages.	\$ cts.
Tallow Candles—boxes.. .. .	0 10	Whiskey—octaves..... each	1 50
Vermicelli—boxes..... each	0 05	$\frac{1}{2}$ octaves..... “	1 00
Vinegar—hhds..... “	4 00	cases, bottles, 1 doz.	0 60
$\frac{1}{4}$ casks..... “	3 00	“ flasks 2 “ no cups..	0 80
demijohns, 5 gall..... “	0 35	“ “ 4 “ “ ..	1 20
“ 4 “..... “	0 30	“ “ 2 “ with cups	1 00
“ 3 “..... “	0 20	“ “ 4 “ “ ..	1 40
“ 2 “..... “	0 14	“ 1 doz. bottles, imp. qts	0 60
“ 1 “..... “	0 10	“ 1 “ decanters.....	3 00
“ $\frac{1}{2}$ “..... “	0 07	Wines, puncheons..... each	6 00
in bottles, cases, 1 doz. ...	0 60	hhds..... “	4 00
Whiskey—puncheons..... each	6 00	$\frac{1}{4}$ casks..... “	3 00
hhds..... “	4 00	octaves..... “	1 50
$\frac{1}{4}$ casks..... “	3 00	$\frac{1}{2}$ octaves..... “	1 00

PART 11.

APPROPRIATE EXTRACTS FROM "WEIGHTS AND MEASURES
ACT."

WEIGHTS AND MEASURES.

By section 14 of "An Act respecting Weights and Measures," (49 Victoria, Chapter 104) it is stated as follows:—

One-sixteenth part of the Dominion standard pound shall be an ounce, and one-sixteenth part of such ounce shall be a dram, and one-seven-thousandth part of the Dominion standard pound shall be a grain :

One hundred standard pounds shall be a cental or hundredweight, and twenty centals or two thousand pounds shall be a ton :

Four hundred and eighty grains shall be an ounce troy :

All the foregoing weights, except the ounce troy, shall be deemed to be avoirdupois weights.

In section 16 of the said Act, the weight equivalent to a bushel of any of the undermentioned articles, is stated as follows:—

Wheat, sixty pounds;
 Indian corn, fifty-six pounds;
 Rye, fifty-six pounds;
 Peas, sixty pounds;
 Barley, forty-eight pounds;
 Malt, thirty-six pounds;
 Oats, thirty-four pounds;
 Beans, sixty pounds;
 Clover seed, sixty pounds;
 Timothy seed, forty-eight pounds;
 Buckwheat, forty-eight pounds;
 Flax seed, fifty pounds;
 Hemp seed, forty-four pounds;
 Blue grass seed, fourteen pounds;
 Castor beans, forty pounds;
 Potatoes, turnips, carrots, parsnips, beets and onions,
 sixty pounds.

TABLES of the Values of the principal denominations of Measures and Weights of the Metric System, expressed in terms of the Standard and Weights of Canada.

1.—MEASURES OF LENGTH.

Metric Denominations and Values.		Equivalents expressed in terms of the Standard of Canada.		
	Metres.	In Standard yards and decimal parts of a yard.	In feet and decimal parts of a foot.	In links and decimal parts of a link.
Miriametre	10000	10939·444444	32818 333333	49724 74747
Kilometre	1000	1093·944444	3281 833333	4972 47475
Hectometre	100	109·394444	328 183333	497 24747
Decametre	10	10·939444	32 818333	49 72475
Metre	1	1·093944	3 281833	4 97247
Decimetre	$\frac{1}{10}$	·109394	·328183	·49725
Centimetre	$\frac{1}{100}$	·010939	·032818	·04972
Millimetre	$\frac{1}{1000}$	·001094	·003282	·00497

2.—MEASURES OF SURFACE.

Metric Denominations and Values.		Equivalents expressed in terms of the Standard of Canada.		
—		Square Metres.	In square yards and decimal parts of a square yard.	In square links and decimal parts of a square link.
Hectare.....	100 ares.	10000	11967 1444	247255 0511
Decare.....	10 do	1000	1196 7144	24725 5051
Are.....	1 do	100	119 6714	2472 5505
Centiare.....	$\frac{1}{100}$ do	1	1 1967	24 7255

3.—WEIGHTS.

Metric Denomination and Values.		Equivalents expressed in the terms of the Standard of Canada.		
—	Grams.	In pounds Avoirdupois and decimal parts of a pound.	In grains and decimal parts of a grain Troy.	
Millier.....	1000000	2204 62125		
Quintal.....	100000	220 46212		
Myriagramme.....	10000	22 046212		
Kilogramme.....	1000	2 204621		
Hectogramme.....	100	220462		
Decagramme.....	10	22046		
Gramme.....	1	22046		
Decigramme.....	$\frac{1}{10}$	22046		
Centigramme.....	$\frac{1}{100}$	22046		
Milligramme.....	$\frac{1}{1000}$	22046		

4.—MEASURES OF CAPACITY.

Metric Denominations and Values.			Equivalents expressed in terms of the Standard of Canada.	
—	Cubic Metres.	Litres.	In Imperial gallons and decimal parts of an Imperial gallon.	—
Kilolitre.....	1	1000	220 2443	
Hectolitre.....	$\frac{1}{10}$	100	22 0244	
Decalitre.....	$\frac{1}{100}$	10	2 2024	
Litre.....	$\frac{1}{1000}$	1	2202	
Decilitre.....	$\frac{1}{10000}$	$\frac{1}{10}$	220	
Centilitre.....	$\frac{1}{100000}$	$\frac{1}{100}$	22	

PART 12.

SUNDRY OTHER ITEMS OF INFORMATION PERTAINING TO
THE TARIFF, INCLUDING CERTAIN SECTIONS OF
THE CUSTOMS ACT SPECIALLY PREPARED
FOR CONVENIENCE OF COLLECTORS.

PROHIBITED GOODS.

The importation of any goods enumerated in Schedule D is hereby prohibited, and any such goods if imported shall thereby become forfeited to the Crown, and shall be forthwith destroyed,—and any person importing any such goods shall in each case incur a penalty of two hundred dollars. (Sec. 5, Tariff Act.)

The following comprise the goods enumerated in Schedule D:—

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.

Coin, base or counterfeit.

(*Vide also prohibition re spirits as per Order in Council.*)

PRISON LABOUR GOODS.

Goods manufactured or produced, wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into Canada, under a penalty of two hundred dollars, and if imported such goods and the parcels or packages in which they are contained shall be forfeited. Sec. 5, Tariff Act.

BUTTER "SUBSTITUTES."

No oleomargarine, butterine or other similar substitute for butter shall be imported into Canada under a penalty of not more than four hundred and not less than two hundred dollars for each offence, and, if imported, the same and the packages within which it is contained shall be forfeited. 42 V., c. 15, s. 3;—48-49 V., c. 61, s. 13;—49 V., c. 37, s. 5, *part*. 53 V., c. 20, 1890. Sec. 5, Tariff Act.

MEDICINAL AND TOILET PREPARATIONS—VALUE FOR DUTY.

All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value, in the country whence imported, of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labor and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same. 53 V., c. 20. Sec. 5, Tariff Act.

REGULATIONS RE SAMPLING AND TESTING OF MOLASSES AND SYRUP SHALL BE MADE BY MINISTER OF CUSTOMS.

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they shall belong with reference to the duty chargeable thereon, shall be made by the Minister of Customs; and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of

sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Minister, changed; and the decision of the Commissioner with such approval shall be final. 53 V., c. 20. Sec. 6, Tariff Act. (*Vide regulations of 28th July, 1890.*)

SAMPLING AND TESTING OF MOLASSES—REGULATIONS *RE*.

Regulations respecting the manner in which such molasses shall be sampled and tested:

1st. The importer shall in all cases when seeking to enter molasses under the provisions of Tariff item No. 81, be required to produce satisfactory evidence showing that it is the molasses therein specified and described. Any misrepresentation or attempt to evade giving the proper description will be a violation of sections 119, 123, 192 and 204 of the Customs Act, and be dealt with accordingly.

2nd. As soon as the molasses, purporting to be of the kind above described is landed and the necessary information in respect thereto has been given and the packages are ready for gauging, the gauger or officer acting as such will affix a number to each package in consecutive order, and will then proceed to carefully examine the contents of each and every cask and shall particularly note if all are of the same kind, quality or description.

3rd. If the gauger finds that there are different kinds or qualities in the cargo or lot of molasses, or that it or any portion of it is not the molasses described in the Tariff item above referred to, he shall particularly note the fact, and shall ascertain how many and which packages belong to each particular kind, quality or description.

4th. The gauger shall then have samples drawn from each and every lot, representing each kind, quality or description; one sample from a cask in each ten, but not fewer than two from each particular kind, quality or description, when there are not more than ten packages of such kind, quality or description.

5th. The samples shall be drawn with a proper sampling stick, which shall be passed rapidly up and down, reaching to the bottom of the cask, thus insuring, as far as possible, a proper representation of the contents of each cask sampled.

6th. A sample shall not be drawn after a cask has been at rest a sufficient length of time to admit of the heavier portion of its contents to settle to the bottom, without first rolling or otherwise agitating the cask, so as to make sure that the sample drawn is a fair representation of the whole.

7th. The samples thus obtained shall be put each into a separate sample bottle, and the number and mark of each cask from which such sample was taken, with the name of the importer, and of the vessel in which imported, the place from whence imported and the entry number, shall be attached thereto.

8th. In order to distinguish which samples belong to any particular lot or kind, if there is no distinguishing mark on the casks of which said lot is composed, such samples must be identified by a distinguishing number on the sample bottles, such as "Lot No. 1;" "Lot No. 2," &c., and such distinguishing marks must be affixed to the casks from whence drawn. (It will be borne in mind that in only very few cargoes of molasses, principally those from Demerara, is the mark on the cask any guide to the kind or quality of the contents thereof.)

9th. The samples so drawn, numbered, marked, &c., shall, without delay, be sent to the office of the appraiser, who shall carefully examine

each and every one so sent him to see that the proper distinction between kinds, qualities or tariff descriptions (if any exists) has been made. He shall then thoroughly mix by stirring together all the samples of each particular kind, quality or description, each such particular kind, &c., by itself, and from such mixtures, before they have had time to settle he shall take and send to the Commissioner of Customs one sample from each lot, distinguishing the same by a consecutive port number, giving, in an accompanying advice note, the name of the importer or importers and of the vessel in which imported, the port or place from whence imported, the invoiced value per gallon, the entry number, and, if there is more than one kind or quality in the cargo, the distinguishing marks placed on each, as "Lot No. 1;" "Lot No. 2," &c., as above, and further report whether in his opinion each of such samples transmitted is entitled to entry under the terms of the tariff item above quoted. He shall retain a duplicate of each transmitted sample for reference in case of appeal, and shall keep such record of all samples sent, that when he receives advice of the test or tests he may know to which lot or lots such test or tests apply.

10th. On the arrival of the samples at the Customs Department, a proper record shall be made thereof and there shall be affixed to each in consecutive order a Departmental Number, and the whole submitted to test in the Customs Laboratory.

11th. Each sample shall be carefully examined and unless it is found that it is not the molasses of the tariff item above referred to, shall be tested in duplicate, and if such tests agree within three-tenths of one degree and both carry the same rate of duty the lower shall be considered as the proper one for record and report. If, however, the two carry with them different rates of duty or the two tests vary more than three-tenths of a degree, a third test shall be made and the lowest of the two nearest agreeing shall be deemed the proper one and duty shall be payable accordingly.

12th. The tests (or other determination, if any) arrived at shall be reported back to the collector of the port from whence the samples were received, with as little delay as possible, and are final, and duty is payable accordingly, under the provisions of said Section 6 of the Act, unless appealed from within the thirty days therein specified.

13th. In case the importer appeals (showing a reasonable cause for so doing) the collector shall immediately transmit to the Department the duplicate sample held by the appraiser, which shall then be tested in the usual manner, and the result of all the tests or other determination, together with the appeal, shall be submitted to the Commissioner of Customs for his consideration and decision under the provisions of the said Section No. 6.

28th July, 1890.

EXPORTS PROHIBITED.

The export of deer, wild turkeys, quail, part-ridge, prairie fowl and woodcock in the carcass or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws: Provided, that this section shall not apply to the export, under such regulations as

Deer in carcass or parts thereof.			
Partridge	"	"	"
Prairie fowl	"	"	"
Quail	"	"	"
Wild Turkey	"	"	"
Woodcock	"	"	"

are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands. 46 V., c. 13, s. 9;—48-49 V., c. 61, s. 12;—53 V., c. 20. Sec. 7, Tariff Act.

(*Vide* O.C., 4th Nov., 1890. Memo. 424 B.)

CANADIAN PACKAGES—RE-IMPORTATION OF.

Canadian
Packages
Re-import-
ation of.

Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs, and fully identified by the collector or proper officer at the port or place where they are so re imported; and provided further, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.—53 V., c. 20. Sec. 7, Tariff Act.

DISCRIMINATING DUTIES IN FAVOUR OF THE UNITED STATES, UNDER CERTAIN CONDITION.

Animals of all kinds.

Barley.

Beans.

Buckwheat.

Buckwheat flour.

Burrstones, hewn, wrought or
unmanufactured.

Butter.

Cheese.

Clapboards.

Fish all kinds.

Fish and all other creatures liv-
ing in water—products of.

Fish oil.

Grindstones, hewn, wrought or
unwrought.

Gypsum, unground, ground or
calcined.

Hay.

Lime.

Lumber of all kinds unmanufac-
tured in whole or in part.

Marble, crude or unwrought.

Malt.

Meats, fresh.

Oatmeal.

Oats.

Pease,

Plaster of Paris (ground, un-
ground or calcined.)

Potatoes and other roots.

Poultry.

Rye.

Rye flour.

Salt.

Shingles.

Stone, crude or unwrought.

Straw.

Timber of all kinds unmanufac-
tured in whole or in part.

Vegetables.

Wood pulp.

Any or all of the following things, that is to say: Animals of all kinds, hay, straw, vegetables (including potatoes and other roots), salt, pease, beans, barley, malt, rye, oats, buckwheat, flour of rye, oatmeal, buckwheat flour, butter, cheese, fish of all kinds, fish oil, products of fish and of all other creatures living in the water, fresh meats, poultry, stone or marble in its crude or unwrought state, lime, gypsum or plaster of Paris (ground, unground or calcined), hewn or wrought or unwrought burr and grindstones, and timber and lumber of all kinds unmanufactured in whole or in part, including shingles, clapboards and wood pulp, may be imported into Canada free of duty, or at a less rate of duty than is provided for by any Act at the time in force, upon proclamation of the Governor-General, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation when imported into Canada. 51 V., c. 51, s. 2. Sec. 9, Tariff Act.

CERTIFIED BLANK INVOICES—PENALTY FOR HAVING IN POSSESSION.

Certified
blank in-
voices—
Penalty

Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an in-

voice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanour and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited. 53 V., c. 20. Sec. 9, Tariff Act.

for having
in posses-
sion.

DISCRIMINATING DUTIES, IN FAVOUR OF FRANCE AND SPAIN, UNDER CERTAIN CONDITIONS.

Whenever it appears to the satisfaction of the Governor in Council that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada, in reduction or repeal of the duties now in force in the said countries, he may by proclamation, order the whole or part of the duty or thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, to be remitted as respects importations from the said countries, or from that one of the said countries by the government of which such change in its tariff of duties has been made as aforesaid. 42 V., c. 15, s. 12. Sec. 11, Tariff Act.

Wines.

PROPRIETARY MEDICINES, STAMPING, LABELLING, ETC.

All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited. 46 V., c. 13, s. 6. Sec. 12, Tariff Act.

Stamping
and label-
ling pro-
prietary
medicines.

ANIMALS FOR EXHIBITION PURPOSES.

Under authority of the Act 42 Vic., chap. 15, and of the following item in the schedule of "Free Goods" therein contained, viz.:—"Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association," the Minister of Customs has been pleased to approve and order the following regulations:

1st. Before any such animal or animals is or are admitted under this exemption, the importer must produce to the Collector or proper Officer of Customs, a certificate in the Form E. 9, signed by the president or secretary of the Agricultural or other Association, certifying that an exhibition or competition for prizes is about to be held, and that the said animal or animals (which shall be therein accurately described) is or are accepted for the purposes of such "Exhibition or Competition for Prizes."

2nd. The importer shall present a certified invoice, or the certificate of some person having knowledge of the fair market value of the animal, or each of the animals in question, showing the amount of such valuation, on which shall be written a full description of such animal, or each of such animals, duly certified after full examination by the proper Officer of Customs both as to value and description.

3rd. The importer shall thereupon make entry of the animal or animals upon the entry form provided for such purpose, and described as Form No. B. 18, and shall make oath to the same according to the form of affidavit prescribed thereon.

4th. In addition to the said entry, the importer shall execute a bond to the Queen for a sum equal to the full value of the animal, or animals so entered, conditioned for the due exportation of the same within the time prescribed in such bond (which time shall not in any case exceed

a period of three months)—or the payment of duty thereon; and if any animal so entered and bonded shall be found within the limits of Canada after the expiration of such term, on which the duty has not been paid, the same shall be seized and forfeited.

5th. At or before the expiration of the term, or period of time provided for in the bond, the importer, or some person authorized by him, shall (unless previously entered for duty) produce to the proper officer of Customs for identification and make entry for export, of the animal or animals specified in such bond, and on receipt of the landing certificate of the foreign Customs testifying that the same has or have been duly received and entered, the said bond shall be cancelled.

6th. If the importer fails to comply with and fulfil any one of the conditions of these regulations, the animal or animals shall be liable to seizure and forfeiture, and he shall be dealt with in accordance with the provisions of the Customs Act, 1883, relating to smuggling and offences connected therewith.

10th February, 1885.

RE EXPRESS PARCELS OF SMALL VALUE.

The attention of this Department has been called to the practice which obtains at some ports in the case of goods of small value imported by Express, of ignoring for the purposes of duty any parcel of a less value than fifty cents, and of charging duty on a value of one dollar upon all parcels of a value of fifty cents or over.

This practice not being sanctioned by law (*vide* Section 11 of the Customs Act), you are hereby instructed that for the future all parcels coming by Mail or Express must be entered at the exact cost to the importers for the same, and duty must be collected on such fractional parts of a dollar in each case. To facilitate compilation, a record may be kept of such express entries of small value in a separate book, as is done for postal parcels of small value, and at the end of each day at large Ports, or of each week at smaller Ports, the contents of such book must be transferred to an entry form, which must be duly numbered, carried to account, and filed with the ordinary entries of the Port.

(*Vide* Circular 340, dated 15th April, 1884, and Memo. 507 B., dated 7th September, 1891. Memo. 644 B.)

CONVERSION OF WINE GALLONS TO IMPERIAL GALLONS AND VICE VERSA.

To obtain the equivalent in Imperial gallons of any quantity stated in an invoice in wine gallons,—Deduct $\frac{1}{8}$ of such quantity from invoice.

To obtain the equivalent in wine gallons of any quantity stated in an invoice in Imperial gallons,—Add $\frac{1}{8}$ of such quantity to invoice.

SHIP'S STORES.

As to
warehous-
ed goods
taken as
ship's
stores.

Warehoused goods may be delivered as ship's stores for any vessel of the burden of fifty tons or upwards, bound on a voyage to a port out of Canada, the probable duration of which voyage out and home will not be less than thirty days,—also for any vessel bound for and engaged in the deep-sea fishing,—proof being first made by affidavit of the master or owner, to the satisfaction of the proper officer, that the stores are necessary and intended for the purposes aforesaid: Provided, that the Minister of Customs may define and limit the kind, quantity and class of goods which may be so delivered as ship's stores:

Forfeiture
for re-land-
ing, &c.,
without
payment
of duty.

2. If such stores or any part thereof, are or is re-landed, sold or disposed of in Canada without due entry and payment of duty, such stores and the vessel for which the same were delivered from warehouse shall be seized and forfeited. 46 V., c. 12, s. 140. Sec. 105, Customs Act.

The following list comprises the only articles which may be entered Ex-Warehouse, free of duty, as ship's stores, viz. :—

Bread and biscuit,
Butter,
Coal for steamers on outward voyage to British or foreign ports,
Coffee and cocoa or cocoa paste,
Chocolate,
Dried or canned fruits,
Meats, salted, dried or canned,
Flour and meal,
Lard,
Molasses or syrup,
Rice,
Sugar,
Split peas,
Tea,
Vinegar,
Coal oil,
Tobacco.

Quantities so entered to be whole packages, and carefully proportioned to the length of the voyage and the number of hands to be supplied—in accordance with the ordinary rate of rations allowed in merchant ships.

The privilege is extended to Fishing Vessels, when engaged in the Gulf or deep-sea fisheries.

(*Vide* Circular 336, No. 6, of 19th March, 1884, and Memo. 601 B.)

CERTAIN SECTIONS OF CUSTOMS ACT SPECIALLY PREPARED
FOR CONVENIENCE OF COLLECTORS.

UNDERVALUATION OF GOODS.

Additional duty in cases of undervaluation. 8. If in any case the true value for duty of any goods, as finally determined under this Act, or as determined in any action or proceeding to recover unpaid duties, exceeds by fifteen per centum, or more, the value for duty as it appears by the bill of entry thereof, there shall be levied and collected upon the same, in addition to the *ad valorem* duty payable on such goods, when properly valued, a sum equal to the same percentage of the whole *ad valorem* duty so payable as the percentage of undervaluation in the original bill of entry; and if the owner, importer or consignee refuses or neglects to pay the said duty and additional sum within six days after notice so to do has been served upon him personally, or by leaving the same at his domicile or place of business, the goods shall be seized and forfeited. 51 V., c. 14, s. 4.

NOTE.—To exemplify the practical working of above section, the following example is given :—

20 PER CENT DUTY.

True value for duty, say.....	\$125 00
Entered at (bill of entry), say.....	100 00
	<hr/>
	\$ 25 00
	<hr/>
Exceeds value for duty, as it appears by bill of entry, by 25 per cent.....	
Duty actually paid was.....	20 00
do property payable was.....	25 00
	<hr/>
Duty short paid was.....	\$ 5 00
Then apply to \$25 (the proper duty payable) 20 per cent, being the percentage of undervaluation (as applied to the true value, viz., \$125) in the original bill of entry—making an additional payment necessary.....	\$ 5 00
	<hr/>
Total additional payment necessary under section 8.....	\$ 10 00

BOARD OF CUSTOMS MAY, IN DOUBTFUL CASES, DECLARE
RATE OF DUTY.

Board of Customs may, in doubtful cases, declare the duty, or that goods are free. 9. Whenever any difference arises as to whether any or what rate of duty is payable on particular goods, and there is no previous decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Board of Customs may declare the rate of duty payable on the kind of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council; and any decision of the Board of Customs when approved by the Minister of Customs, or any Order in Council made upon appeal, containing such declaration and fixing such rate of duty, if any, shall have the same force and effect as if such rate of duty had been fixed and declared by statute; and every Order in Council made under this section shall be published in the *Canada Gazette*. 51 V., c. 14, s. 5.

Effect of order.

INVOICES—WHAT MUST APPEAR IN—CURRENCY—VALUE OF—
HOW ASCERTAINED.

What must appear in in- 10. All invoices of goods shall be made out in the currency of the country whence the goods are imported, and shall contain a true statement of the value of such goods; and in computing the value for duty of

such currency the rate thereof shall be such as has been ordered and proclaimed, from time to time, by the Governor in Council, who is hereby empowered to make such order; and the rate ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the standard dollar of Canada, in so far as such comparative values are known; and whenever the value of the currency has not been proclaimed, or whenever there is no fixed standard value, or whenever from any cause the value of such currency has become depreciated, there shall be attached to the invoice of the goods imported the certificate of some consul resident in such place or country, showing the extent of such depreciation, or the true value of the currency in which such invoice is made out, then and there, as compared with the standard dollar of Canada: Provided, however, that whenever the value of a depreciated currency is dependent upon the rate of exchange on London it shall be optional with the importer, with the consent of the collector of Customs, to compute the value for duty at the rate of exchange certified by the bank through which the same is drawn, as current at the time and place when and whence the goods were exported to Canada: Provided also, that when the currency value is so determined at the time of entry, either by a consul's certificate, or by the certificate of the bank as hereinbefore provided, such rate or value shall be final, and not open to any readjustment by reason of the subsequent production of any certificate not corresponding in rate or value with that adopted. 46 V., c. 12., s. 12, *part*.

voices of goods.

What currency to be used.

Value of such currency, how ascertained.

Proviso: when value depends on rate of exchange.

Further proviso.

DUTY IMPOSED ON GREATER OR LESS QUANTITIES.

11. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. 46 V., c. 12, s. 13.

Greater or less quantities.

TARE OR DRAFT—ALLOWANCE FOR.

12. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 51 V., c. 14, s. 6.

Allowance for tare or draft to be regulated by O. C.

DUTIES ON UNENUMERATED ARTICLES RESEMBLING ENUMERATED.

13. On each and every non-enumerated article which bears a similitude, either in material or quality, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned. 46 V., c. 12, s. 6.

Duties on non-enumerated articles resembling enumerated.

14. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty. 46 V., c. 12, s. 7.

On articles resembling more than one enumerated.

15. On all articles manufactured from two or more materials, the duty shall be that charged on the article, if there is a difference of duty, which is charged with the highest duty. 46 V., c. 12, s. 8.

Made of more than one material.

16. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. 46 V., c. 12, s. 9.

Enumerated under more than one name.

SPIRITS AND STRONG WATERS.

Spirits and strong waters. 17. Spirits and strong waters, from whatsoever substance distilled or prepared, having the flavour of any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavour. 46 V., c. 12, s. 10.

GOODS WRECKED, DERELICT, ETC.—DUTIES ON.

Goods wrecked or derelict. 18. Goods derelict, flotsam, jetsam or wrecked, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to. 46 V., c. 12, s. 60.

Sale if duty is not paid within eighteen months. 19. If the duties on goods referred to in the next preceding section are not paid within eighteen months from the time when the same were delivered to the proper officer, as hereinafter mentioned, the same may be sold in like manner and for the same purposes as goods imported may, in such default, be sold; and if they are sold for more than enough to pay the duty and charges thereon the surplus shall be paid over to the person entitled to receive it. 51 V., c. 14, s. 7.

SAMPLES MAY BE TAKEN.

Samples may be taken. 20. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister of Customs directs. 46 V., c. 12, s. 65.

GOODS IMPORTED SHALL BE BROUGHT IN AT A PLACE OF ENTRY.

Goods imported to be brought in at a place of entry. 23. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, shall be brought in at a port of entry where a Custom-house is lawfully established. 46 V., c. 12, s. 18.

GOODS NOT REPORTED—LIABLE TO FORFEITURE.

Goods not reported liable to forfeiture. 29. All goods not reported, found on board of any vessel or landed, shall be seized and forfeited, unless it appears that there was no fraudulent intention,—in which case the master shall be allowed to amend his report; but the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk. 46 V., c. 12, s. 30.

GOODS NOT LANDED AT FIRST PORT.

Provision as to goods not intended to be landed at the first port. 31. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel there to be landed, the duty shall not be paid or the entry completed at the first port, but at the port where the goods are to be landed, and to which they shall be conveyed accordingly under such regulations, and with such security or precautions for compliance with the requirements of this Act as the Governor in Council, from time to time directs. 46 V., c. 12, s. 45.

GOODS IMPORTED BY LAND—REGULATIONS RE.

33. No goods shall be imported into Canada in any vehicle, otherwise than in a railway carriage, nor on the person, between sunset and sunrise on any day, nor at any time on a Sunday or a statutory holiday,

except under a written permit from a collector of Customs and under the supervision of an officer of Customs:

2. The person in charge of any vehicle other than a railway carriage, arriving by land in any place in Canada and containing goods, whether any duty is payable on such goods or not, and the person in charge of any such vehicle so arriving, if the vehicle or its fittings, furnishings or appurtenances, or the animals drawing the same, or their harness or tackle, is or are liable to duty, and every person whosoever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods are dutiable or not, shall come to the Custom-house nearest to the point at which he crossed the frontier line, or to the station of the officer of Customs nearest to such point, if such station is nearer thereto than any Custom-house, before unlading or in any manner disposing of the same, and there make a report in writing to the collector or proper officer of Customs, stating the contents of each and every package and parcel of such goods, and the quantities and values of the same; and shall also then truly answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances and animals, and the harness or tackle appertaining thereto, as the said collector or proper officer of Customs requires of him, and shall then and there make due entry of the same, in accordance with the law in that behalf:

3. All goods imported contrary to the provisions of this section, and the vehicle in which the same are imported, and every vehicle in respect of which any contravention of this section has been committed, together with the fittings, furnishings and appurtenances, and the animals and the harness or tackle appertaining thereto, in which or by means of which such goods have been imported, shall be forfeited, and may be seized and dealt with accordingly; and if the articles so forfeited, or any of them, are not found, the owner at the time of importation and the importer and every other person who has been in any way connected with the importation of such articles, who in any manner contravenes any of the provisions of this section, shall forfeit a sum equal to the value of the articles and shall be further liable, on summary conviction, to the penalties provided by section one hundred and ninety-two of this Act. 52 Vic., c. 14, s. 3.

ENTRY INWARDS—TIME ALLOWED FOR MAKING.

34. Every importer of goods by sea, or from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. 46 V., c. 12, s. 40.

Within what time entries shall be made if imported by sea, &c.

If by inland navigation or by land.

BILLS OF ENTRY.

35. The person entering any goods inwards shall deliver to the collector or other proper officer, an invoice of such goods, showing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and the bill of entry thereof, in such form as is appointed by competent authority, fairly written or printed, or partly written and partly printed,

Bills of entry inwards: what to show.

Duplicate.

If importation is by water. and in duplicate, containing the name of the importer,—and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place within the port where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. 46 V., c. 12, s. 41.

DUTIES TO BE PAID DOWN UNLESS GOODS ARE WAREHOUSED.

Duties to be paid down unless goods are warehoused. Warrant and permit.

36. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unlading of such goods, and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

UNCLAIMED GOODS.

In default of entry, goods may be taken to warehouse and sold if duties are not paid within a certain time.

37. In default of such entry and landing, or production of the goods, or payment of duty, the officer of Customs may convey the goods to a Customs warehouse, or some secure place appointed by the collector for such purpose, there to be kept at the risk and charge of the owner;—and if such goods are not duly entered within one month from the date of their being so conveyed to the Customs warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied, first to the payment of duties and charges; and the overplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods, or to his lawful agent: Provided always, that if the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home consumption, or the charges if offered for sale for exportation, such goods shall not be sold, but shall be destroyed. 46 V., c. 12, s. 43.

Proviso: as to goods not worth the charges on them.

QUANTITY AND VALUE TO BE STATED IN ENTRY.

Quantity and value to be stated in entry.

38. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be produced to the collector. 46 V., c. 12, s. 49.

BILL OF SIGHT ENTRIES.

Entries by bill of sight, how and in what cases made.

39. If the importer of any goods whereon an *ad valorem* duty is imposed, or the person authorized to make the declaration required with regard to such goods, makes and subscribes a declaration before the collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, and takes the oath in such cases provided, then the collector or officer may cause such goods to be landed on a bill of sight for the packages and parcels thereof, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the collector or other proper officer, or of such other officer of the Customs as is appointed by the said collector or other proper officer, and to be delivered to such person, on his depositing in the hands of the collector or officer a sum of money sufficient in the judgment of the collector or officer to pay the duties thereon; and if the importer does not complete a perfect entry within the time appointed by the collector, the money so deposited shall be taken and held to be the duty accruing on such goods, and shall be dealt with and accounted for accordingly. 46 V., c. 12, s. 79.

Deposit of money for duty.

Provision if perfect entry is not made as stipulated.

40. Such sight entry may be made as aforesaid, and the goods may be delivered, if such importer or person as afore-said makes oath or affirms that the invoice has not been and cannot be produced, and pays to the collector or proper officer aforesaid a sum of money sufficient, in the judgment of such collector or officer, to pay the duties on such goods; and such sum shall then be held to be the amount of such duties. 46 V., c. 12, s. 80.

If importer swears that no invoice has been or can be produced.

NOTE.—When sight entries are taken at any port, collectors will be careful to have them numbered consecutively with the regular entries of that day, for duty or free, and all sums collected upon sight entries must be deposited in the same manner and at the same time as ordinary collections; if, after the completion of the sight entry, and within the time fixed by the collector for the production of the invoice, it should be found that the amount of duty paid has exceeded the amount due as finally ascertained, a refund claim paper can be prepared and forwarded to Ottawa,—on receipt of which cheque will be transmitted to make the necessary refund. If the amount paid should be found to be less than that properly payable, a further entry for the difference in value and duty can be passed. Collectors must not, however, in any case retain in their hands, as interim deposits, any moneys paid for duty on sight entries.

FORMS OF ENTRY AND OATHS CONCERNING.

41. No entry shall, except in cases in which it is otherwise provided herein, or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and, in the case of consigned goods, verified by the oath of the consignor. 51 V., c. 14, s. 9.

Entry not perfect, without invoice, unless ordered by O.C.

42. With the bill of entry of any goods, there shall be produced and delivered to and left with the collector an invoice of the goods, as provided in the next preceding section, attested by the oath of the owner, and if the owner is not the person entering such goods, then verified by the oath of the importer or consignee, or (subject to the provision hereinafter made) other person who may lawfully make such entry and verify such invoice in the form or to the effect of the oath or oaths prescribed by the Governor in Council in that behalf,—which oath or oaths shall be written or printed, or partly written and partly printed on such invoice, or on the bill of entry, as the case may be, or shall be annexed thereto, and shall in either case distinctly refer to such invoice so that there can be no doubt as to its being the invoice to which such oath is intended to apply, and shall be subscribed by the person making it and certified by the signature of the person before whom it is made; and the bill of entry shall also contain a statement of the quantity and value for duty of the goods therein mentioned, and shall be signed by the person making the entry, and shall be verified in the form or to the effect of the oath prescribed by the Governor in Council in that behalf. 46 V., c. 12, s. 82.

Invoice to be attested on oath, and by whom.

Form of oath.

Contents and attestation of bill of entry.

43. If there are more than one owner, importer or consignee of any goods, any one of them cognizant of the facts may take the oath required by this Act; and such oath shall be sufficient, unless the goods have not been obtained by purchase in the ordinary way, and some owner, resident out of Canada, is the manufacturer or producer of the goods, or concerned in the manufacture or production thereof,—in which case the oath of such non-resident owner, or one of them, if there are more than one, cognizant of the facts, shall be requisite to the due attestation of the invoice. 46 V., c. 12, s. 83.

As to cases where there are more than one owner of the goods.

44. The invoice of any goods produced and delivered to the collector, with the bill of entry thereof, shall, if required by the collector, be attested by the oath of the owner or one of the owners of such goods, and shall also be verified by the oath of the importer or consignee, or other person who may, under this Act, lawfully make entry of such goods and verify such invoice, if the owner or one of the owners is not

Invoice to be attested by the owner of the goods, and by importer or consignee.

- And by non-resident owner, &c.
- Provision in case of death, &c., of owner, &c.
- No person but the owner, &c. to take the oath; unless a certain declaration is attached to bill of entry.
- Declaration to be kept by collector: penalty for false statement in it.
- Collector to retain and file invoices.
- Certified copies to be evidence.
- Fee.
- Proviso.
- the person entering such goods, and shall, also, if required by the collector, be attested by the oath of the non-resident owner, being the manufacturer or producer of such goods, in the case mentioned in the next preceding section, although one of the owners is the person entering the goods and verifying the invoice on oath. 46 V., c. 12, s. 84.
45. If the owner, importer or consignee of any goods is dead, or a bankrupt or insolvent, or if, for any cause, his personal estate is being administered by another person, his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath, and make any entry which such owner, importer or consignee might otherwise have taken or made. 46 V., c. 12, s. 85.
46. No person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath connected with the entry, unless there is attached to the bill of entry therein referred to, a declaration by the owner, consignee or importer of the said goods, or his attorney and agent duly appointed to transact business with the collector, pursuant to the provisions in that behalf of this Act, to the same effect as the oath, distinctly referring to the invoice presented with such bill of entry, and signed by such owner, importer or consignee, or by his attorney and agent appointed as aforesaid, either in presence of the agent making the entry or of a justice of the peace or notary public, who shall attest the signature. 46 V., c. 12, s. 89.
47. Such declaration shall be kept by the collector, and if there is any wilfully false statement in such declaration, the goods shall be liable to seizure and forfeiture in the same manner and with the same effect as if such false statement were contained in the oath, and the person making such false statement shall be subject to the same penalties, forfeitures and punishments as if he had himself taken the oath and had made such false statement therein; but such written declaration may be dispensed with under the order of the Governor-in-Council, when it is deemed advisable, in the interests of commerce, to dispense therewith. 46 V., c. 12, s. 90.
48. The collectors of Customs at all ports in Canada, shall retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively—of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers,—and such copies or extracts so duly certified by the collector or other proper officer, and bearing the stamp of the Custom-house at which they are filed, shall be considered and received in all courts of justice as *prima facie* evidence of the contents thereof; and the collector shall be entitled to demand for each certificate a fee of fifty cents before delivering the same; but in no case shall an invoice be shown to or a copy thereof given to any person other than the said importer, or an officer of Customs, except upon the order or subpoena of a court of justice. 46 V., c. 12, s. 95.

GOODS DAMAGED OR LOST.

- Abatement of duties on goods imported and damaged.
- Time for making claim limited.
49. If any goods imported by water, or partly by water and partly by land, on which duties (*ad valorem* or specific, or both) are payable, receive damage during the voyage of importation, between the actual departure of the vessel in which they are laden from the foreign port of exportation and the actual arrival of the goods at the port of destination in Canada, whereby such goods have become lessened in value, an abatement may be made, in the manner hereinafter provided, in the duty payable upon such goods, or if duty has been paid thereon, a refund of a part of such duty may be made proportionate to the damage sustained, if the claim therefor is made in due form and is properly substantiated at the first landing from such vessel of the said goods, and while they are in the custody of the Crown, or as soon after

such first landing as they can be examined: Provided always, that such examination is completed and certified by the collector of Customs, Customs appraiser or other proper officer, who shall assess such damage, within ten days of such landing. 46 V., c. 12, s. 53. Proviso.

50. If any goods imported by railway, or by any other vehicle,—on which goods duties (*ad valorem* or specific, or both) are payable, receive damage during the course of transportation, after they are laden on such railway or other vehicle, and before they arrive at the port of destination in Canada, whereby they become lessened in value, an abatement may be made, in the manner hereinafter provided in the duty payable upon such goods, if the claim for such abatement is made in due form within ten days of the arrival of such goods at the port of destination in Canada, and is substantiated in the same manner as is provided in the next preceding section. 46 V., c. 12, s. 54. If imported by railway or other land conveyance.
Time for claim.

51. The collector of customs, or appraiser, or other proper officer whose duty it is to examine and assess the amount of damage sustained in course of importation, shall do so with all possible despatch on being notified so to do, and shall certify the exact cause and extent of such damage with reference to the value of the goods in the principal markets of the country whence imported, and not according to the value in Canada. 46 V., c. 12, s. 55. Duty of collector or appraiser.
Certificate

52. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale of the goods,—nor shall he estimate, nor shall any damage be allowed which has originated from decay, dampness or other cause existing before the voyage commenced, and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation,—nor shall he estimate, nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except manufactured articles composed in whole or in part of polished steel, and on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent,—nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance,—nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test. 51 V., c. 14, s. 10. Evidence of and allowance for damage.
As to sugar.

53. When the collector or appraiser has ascertained the percentage of damage, such percentage shall be deducted from the original value of the goods, and duty shall then be levied and collected on such reduced value at an *ad valorem* rate, which shall be equivalent to the rate of specific or specific and *ad valorem* duty which should have been collected upon such goods if they had not been so damaged. 46 Vic., c. 12, s. 57. Percentage of damage to be deducted for duty

54. Whenever any vessel has reported at the Custom-house at any port in Canada, on board of which there are any goods on which any duty has been levied or collected, or on which any duty has been deposited, and thereafter the said goods are lost or destroyed before the same are landed from such vessel, or from any vessel or craft employed to lighten such vessel,—then, on proof being made on the oath of one or more credible witness or witnesses, before and to the satisfaction of the collector or proper officer of the Customs at the place, who shall Return of duty on goods lost before landed.
On what condition.

administer the oath, that such goods, or any part thereof, specifying the same, have been so lost or destroyed before the landing of the same, the duties on the whole or the part thereof so proved to be lost or destroyed shall, if the same have been paid or deposited, be returned to the owner or his agent. 51 V., c. 14, s. 11.

Allowance for damage to certain goods on voyage.

55. An allowance may be made for deterioration by natural decay during the voyage of importation, upon perishable articles, such as green fruits and vegetables, imported into Canada; but in assessing the same, and in estimating the damage by breakage upon brittle goods, such as crockery, china, glass and glassware, under the provisions of this Act, such allowance or damage shall only be made and allowed for the amount of loss in excess of twenty-five per cent of the whole quantity damaged, and only if claim is made therefor and the loss or damage certified upon examination made by the appraiser or proper officer of Customs, within three days of the landing or arrival of such goods at the port of destination thereof; and if the duty has been paid on the full value thereof a refund of such duty may be allowed and paid on application to the Minister of Customs, in the proportion and on fulfilment of the conditions hereinbefore specified, but not otherwise. 47 V., c. 30, s. 4.

VALUATION FOR DUTY.

Calculation of value for duty.

58. Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 V., c. 12, s. 68.

What shall be deemed the fair market value for duty *ad valorem*.

59. Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the collector or appraiser of the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section. 46 V., c. 12, s. 69.

Proviso: as to cash articles.

Special provision as to the value of certain articles.

60. If any difficulty arises in determining the fair market value for duty of goods imported into Canada, which are the manufacture or production of foreign countries or of Great Britain, such as musical instruments, sewing machines, agricultural machines or implements, medical preparations, commonly called patent medicines, and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may, from time to time, fix and determine a certain rate of discount which may be deducted from such published prices of any such manufactures or productions, and the remainder of such published prices, after deducting such rate of discount, shall be deemed and taken to be the fair market values for duty of any such manufactures or productions as are specified in such Order in Council. 37 V., c. 6, s. 9.

Duty on articles imported in parts.

61. When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and when the duty chargeable thereon is specific, or specific and *ad valorem*, an average rate of *ad valorem* duty, equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article. 52 V., c. 14, s. 4.

63. No refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the collector of Customs, or because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the collector of Customs within ten days of the date of entry, and the said goods have been examined by the said collector, or by an appraiser, or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination; and if such collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, no refund of the duty or any part thereof shall be allowed; and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for the decision of the Minister of Customs, who may order payment on finding the evidence sufficient and satisfactory. 42 V., c. 15, s. 11.

No refund of duty for alleged inferiority of value, &c., except in certain cases.

None if goods cannot be identified. Minister of Customs to decide.

64. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer or between any persons interested therein because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, which the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Canada. When the amount of such drawback, consideration, money value, royalty, rent or charge for use has been deducted from the value of such goods, on the face of the invoice under which entry is to be made, or is not shown thereon, the collector of Customs or proper officer shall add the amount of such deduction, drawback, consideration, money value, royalty, rent or charge for use, and cause to be paid the lawful duty thereon. 52 V., c. 14, s. 6.

Value to include drawback in another country.

65. No deduction of any kind shall be allowed from the value of any goods imported into Canada, because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided, that nothing herein shall be understood to apply to general fluctuations of market values. 46 V., c. 12, s. 71.

No deduction from value by reason of drawback, &c.

Proviso.

66. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made, the Customs officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof. 46 V., c. 12, s. 72.

As to deduction for value of packages.

67. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. 46 V., c. 12, s. 73.

None for packing, straw, cording, &c.

70. If upon any entry, or in connection with any entry, it appears to any Dominion appraiser or to the Board of Customs that any goods have been erroneously appraised or allowed entry at an erroneous valuation by any appraiser or collector acting as such, or that any of the foregoing provisions of this Act respecting the value at which goods shall be

Appraisement may be reviewed.

Amended
entry and
its effect.

Power of
appraiser
or collec-
tor to exa-
mine per-
sons on
oath, &c.

Penalty
for refus-
ing to at-
tend or an-
swer.

Penalty
for wilful-
ly false an-
swers.

Deposi-
tions to be
filed.

Importer,
&c., dis-
satisfied
may ap-
peal in cer-
tain cases.

Revision
of ap-
praise-
ment.

Applica-
tion of de-
cision.

Persons
acting as
appraisers
to be
sworn.

Remuner-
ation of
persons
called in
and by

entered for duty have not been complied with, such Dominion appraiser or such board may make a fresh appraisalment or valuation, and may require an amended entry and payment of the additional duty, if any, on such goods, or a refund of a part of the duty paid, as the case requires, under the valuation or appraisalment so made, subject, in case of dissatisfaction on the part of the importer, to all the provisions of the six sections of this Act next following. 52 V., c. 14, s. 8.

71. If the importer, owner, consignee or agent is dissatisfied with the first appraisalment, any appraiser, or any collector acting as such, or the person to be selected as hereinafter mentioned, to examine and appraise any goods, may call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such appraiser, collector or persons deem material in ascertaining the true value of any goods imported, and may require the production on oath of any letters, accounts, invoices or other papers or account books relating to the same in the possession of such owner, importer, consignee or other person. 46 V., c. 12, s. 96.

72. Every person called, as provided in the next preceding section, who neglects or refuses to attend, or declines to answer, or refuses to answer in writing, if required, to any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such papers or account books, as provided by the next preceding section, when required so to do, shall incur a penalty of fifty dollars; and if such person is the owner, importer or consignee of the goods in question, the appraisalment which the appraiser or collector acting as such shall make thereof shall be final and conclusive. 46 V., c. 12, s. 97.

73. If the owner, importer or consignee of the goods in question, wilfully swears falsely in any such examination, the goods shall be seized and forfeited; and all depositions or testimony in writing taken under either of the two sections next preceding shall be filed in the office of the collector at the place where the same are made or taken—there to remain for future use or reference. 46 V., c. 12, s. 98.

74. Except as herein otherwise provided, if the importer, owner, consignee or agent, having complied with the requirements of this Act, is dissatisfied with the appraisalment made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction; on the receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consignor or agent of such appointment:

(2.) The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods in accordance with the provisions of this Act, and the decision of such persons, or of a majority of them, if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly:

(3.) Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers:

(4.) Every person who acts as an appraiser under this section, except a member of the Board of Customs selected by the Minister of Customs as aforesaid, shall take an oath before a collector of Customs, or a justice of the peace, to act without fear, favour or partiality, and to appraise the goods with reference to which he is called on to act, in accordance with the laws imposing duties of Customs in Canada. 51 V., c. 14, s. 16.

75. The said persons appointed to appraise shall each be entitled to the sum of five dollars, which shall be paid by the person dissatisfied with the first appraisalment, if the value ascertained by the second appraisalment is equal to or greater than that ascertained by such first

appraisement or if the value ascertained by such second appraisement exceeds by ten per cent, or more, the value of goods for duty as appears by the invoice and bill of entry thereof; otherwise the same shall be paid by the collector out of any public moneys in his hands, and charged in his accounts. 46 V., c. 12, s. 100.

whom to be paid.

76. Every person chosen to make an appraisement required under this Act who, after due notice of such choice has been given to him in writing, declines or neglects to make such appraisement, shall, for so refusing or neglecting without good and sufficient cause, incur a penalty of forty dollars and costs. 46 V., c. 12, s. 101.

Penalty for refusing to act.

TRANSFER OF GOODS IN BOND.

81. No transfer of the property in goods warehoused shall be valid for the purposes of this Act unless the transfer is in writing, signed by the importer or his duly authorized agent, or is made by process of law, and unless such transfer is produced to the collector or other proper officer of the proper port, and is recorded by him in a book kept for that purpose in the Custom-house :

Requirements as to transfer of goods in bond.

2. No such transfer of less than a whole package shall be valid, and no more than three transfers of the same goods shall be allowed before entry thereof for duty or for exportation. 46 V., c. 12, s. 121.

Proviso : for whole packages, &c.

WAREHOUSED GOODS—DUTY ON.

85. All goods taken out of warehouse shall be subject to the duties to which they would be subject if then imported into Canada, and not to any other. 46 V., c. 12, s. 129.

Duty on warehoused goods.

WAREHOUSED GOODS—TIME ALLOWED FOR CLEARING.

90. All warehoused goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof; and, in default thereof, the collector or other proper officer may sell such goods for the payment, first of the duties, and secondly of the warehouse rent and other charges; and the surplus, if any, shall be paid to the owner or his lawful agent; and the collector or other proper officer may charge or authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf. 46 V., c. 12, s. 123.

Goods to be finally cleared within two years.

Sale for payment of charges.

GOODS EX-WAREHOUSED FOR EXPORTATION AND RE-LANDED.

96. If any goods entered to be warehoused are not duly carried into and deposited in the warehouse, or, having been so deposited, are afterwards taken out of the warehouse without lawful permit, or, having been entered and cleared for exportation from the warehouse, are not duly carried and shipped, or otherwise conveyed out of Canada, or afterwards re-landed, sold, used or brought into Canada without the lawful permission of the proper officer of the Customs, such goods shall be seized and forfeited. 46 V., c. 12, s. 128.

Goods taken out of warehouse for exportation and re-landed, &c., to be forfeited.

PACKAGES—CONTENTS UNKNOWN.

120. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing. 46 V., c. 12, s. 47.

Packages of which contents are unknown.

EXAMINATION OF PACKAGES.

Collector to cause one package in ten to be opened.

121. The collector shall cause at least one package in every invoice or entry and at least one package in ten if they are more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, —the packages so to be opened being designated by the collector. 46 V., c. 12, s. 106.

Forfeiture if fraud is discovered

122. If in any package any goods are enclosed which are not mentioned in the invoice or entry of such package,—such goods if found shall be seized and forfeited; and if such goods are not found, but the value thereof has been ascertained, the owner, importer or other person who has made entry or caused to be made entry of such package and who neglects on receipt of such package to immediately make report and entry of such enclosure, shall forfeit the value thereof. 52 V., c. 14, s. 11.

As to packages delivered to importer before examination.

124. All the packages mentioned in any one entry, although some of such packages have been delivered to the importer, or some one on his behalf, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent to the examining warehouse for examination have been duly opened and the contents examined and approved; and the packages so delivered shall not be opened or unpacked before the goods contained in the package or packages sent to the examining warehouse have been examined and passed as aforesaid, under a penalty equal to the value of the contents of the packages so delivered or the seizure and forfeiture of the goods: Provided, always, that this prohibition shall not extend beyond a period of three days after the goods designated for examination have been actually delivered at the examining warehouse. 51 V., c. 14, s. 24.

Penalty.

Penalty. Return of packages and provision for avoiding delay.

125. Any package delivered without examination, or the goods, if lawfully unpacked, shall, if required by the collector of Customs of the port at which they are entered, be returned to the Customs or examining warehouse within ten days of delivery under a penalty equal to the value thereof; and the collector shall use due diligence in causing a proper examination thereof to be made, and may, if he sees no objection, permit the remaining packages to be opened and unpacked as soon as the contents of those sent to the Customs or examining warehouse have been examined and approved. 51 V., c. 14, s. 24.

FURTHER PROOF OF ENTRY.

Collector may require further proof of proper entry, &c.

127. The collector may require from the importer (or from his agent) of any goods charged with duty, or exempt from duty or conditionally exempt therefrom, before admitting the said goods to entry, such further proof as he deems necessary, by oath or declaration, production of invoice or invoices or bills of lading or otherwise, that such goods are properly described and rated for duty, or come properly within the meaning of such exemptions. 46 V., c. 12, s. 46.

OVERPAID DUTIES—LIMIT OF TIME FOR REFUND.

Over-paid duties not returnable after three years.

168. Although any duty of Customs has been overpaid, or although, after any duty of Customs has been charged and paid, it appears or is judicially established that the same was charged under an erroneous construction of the law, no such overcharge shall be returned after the expiration of three years from the date of such payment, unless application for repayment has been previously made. 46 V., c. 12, s. 240.

MISDESCRIPTION OF GOODS—NO REFUND AFTER 14 DAYS.

169. No refund of duty shall be allowed after the lapse of fourteen days from the time of entry, for any alleged misdescription of goods by the importer; and if any error of the kind is discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods, report the facts to the collector, in order that the same may be verified. 46 V., c. 12, s. 241.

No refund after 14 days.
As to error discovered while unpacking

FIRE-ARMS AND MUNITIONS OF WAR.

171. Fire-arms and munitions of war shall not be imported except from the United Kingdom of Great Britain and Ireland, unless upon application to, and permission given by the Minister of Customs. 31 V., c. 7, s. 8.

Importation of arms, &c.

FOREIGN VENDOR CANNOT RECOVER PRICE OF GOODS FROM CANADIAN PURCHASER IF FALSE INVOICE FURNISHED.

201. If any person makes or sends, or brings into Canada, or causes or authorizes the making, sending or bringing into Canada, any invoice or paper, used or intended to be used as an invoice for Customs purposes, in which any goods are entered or charged at a less price or value than that actually charged, or intended to be charged for them, or in which the goods are falsely described, no sum of money shall be recoverable by such person, his assigns or representatives, for the price of such goods or any part thereof, or on any bill of exchange, note or other security, unless in the hands of an innocent holder for value without notice, made, given or executed for the price of such goods or any part of such price. 51 V., c. 14, s. 39.

Person making or authorizing false invoice not to recover any part of price of goods.

202. The production or proof of the existence of any other invoice, account, document or paper made or sent by any person, or by his authority, wherein goods or any of them are charged or entered at or mentioned as bearing a greater price than that set upon them in any such invoice as in the next preceding section mentioned or in which the goods are falsely described, shall be *prima facie* evidence that such invoice was intended to be fraudulently used for Customs purposes; but such intention, or the actual fraudulent use of such invoice, may be proved by any other legal evidence. 51 V., c. 14, s. 39.

What shall be evidence of fraud.

203. Every importer of goods into Canada, and every person on his behalf, who presents or causes to be presented with intent to make entry thereunder, any false or fraudulent invoice, such as described in the two sections next preceding, shall incur a penalty equal in amount to the value of the goods represented in such invoice, and the goods shall also be seized and forfeited. 46 V., c. 12, s. 94.

Penalty on importer presenting such false invoice.

204. If any entry passed at any Custom house is false in any particular to the knowledge of any person connected with the making thereof, all the packages and goods included or pretended to be included, or which ought to have been included in such entry, shall be forfeited. 51 V., c. 14, s. 40.

Forfeiture of goods falsely entered.



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